
Publication 1525
File Specifications, Validation Criteria and
Record Layouts for the 1065 *e-file* Program

U.S. Return of Partnership Income
for Tax Year 2003

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
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**FILE SPECIFICATIONS, VALIDATION
CRITERIA AND RECORD LAYOUTS FOR
THE 1065 e-file PROGRAM**

**U.S. RETURN OF PARTNERSHIP INCOME
FOR TAX YEAR 2003**

**INTERNAL REVENUE SERVICE
ELECTRONIC TAX ADMINISTRATION**

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.

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INTRODUCTION

This publication contains the validation criteria and record layouts for transmitting Form 1065, U.S. Return of Partnership Income return electronically to the Tennessee Computing Center (TCC) in Memphis, TN. This publication should be used in conjunction with **Publication 3416**, 1065 e-file Program, U.S. Return of Partnership Income (Publication 1525 Supplement) and **Publication 1524**, Procedures for the 1065 e-file Program, U.S. Return of Partnership Income. Software developers and transmitters must transmit test returns using their own test scenarios.

These publications are available from the Electronic Filing Unit at the IRS Ogden Submission Processing Center (OSPC). You can obtain a copy of the publications by calling 1-866-255-0654. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS Website.

If information in this publication changes between its annual revision, a change page(s) may be issued. All new information, changes or deletions will be denoted by a vertical bar “ | ” in the right margin. Any information that is changed, added, or deleted in this publication will be communicated via e-mail.

The user's cooperation is requested in the development of a quality publication. If you are aware of any errors (typographical, technical or usage) or if you have any suggestions and/or comments please let us know.

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GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2003

1. EFFECTIVE DECEMBER 1, 2003, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM (BATS) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.
2. THE BATS PROCESS WILL TEST PROCEDURES THAT EMPLOY HYPOTHETICAL SCENARIOS TO MEASURE THE ELECTRONIC TRANSMISSION CAPABILITY OF POTENTIAL SOFTWARE DEVELOPERS, TRANSMITTERS, AND PREPARERS OF FORM 1065 PARTNERSHIP RETURNS.
3. BATS IS REQUIRED OF ALL PARTICIPANTS WHO DEVELOP SOFTWARE AND/OR TRANSMIT PARTNERSHIP RETURNS.
4. EFFECTIVE JANUARY 26, 2004, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2003 PARTNERSHIP RETURNS ELECTRONICALLY.
5. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST** CONSIST OF THE FORM 1065, SCHEDULES K-1, AND RELATED FORMS AND SCHEDULES.
6. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS **MUST** BE TRANSMITTED TO THE ELECTRONIC MANAGEMENT SYSTEM (EMS) (FRONT END PROCESSOR) AT THE IRS TENNESSEE COMPUTING CENTER (TCC) IN MEMPHIS, TENNESSEE.
7. ALL ELECTRONICALLY FILED PARTNERSHIP RETURNS WILL BE PROCESSED AT THE IRS OGDEN SUBMISSION PROCESSING CENTER.

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2003

PART I GENERAL

1. **Form 8594** - New York Liberty Zone Business Employee Credit have been added
3. **Form 8873** - Extraterritorial Income Exclusion have been added
4. **Form 8884** – Asset Acquisition Statement have been added
5. An EFIN field has been add to the Summary Record

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2003 - CONTINUED

PART II FORMS AND SCHEDULES (RECORD LAYOUTS)

1. **SCHEDULE A (FORM 8609):** LINES WERE EITHER ADDED OR DELETED. REFER TO THE SCHEDULE A (FORM 8609) RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
2. **SCHEDULE C (FORM 5713):** LINES WERE EITHER ADDED OR DELETED. REFER TO THE SCHEDULE C (FORM 5713) RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
3. **SCHEDULE D (FORM 1065):** LINES WERE EITHER ADDED OR DELETED. REFER TO SCHEDULE D (FORM 1065) RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
4. **SCHEDULE K-1 (FORM 1065):** LINES WERE EITHER ADDED OR DELETED. REFER TO SCHEDULE K-1 (FORM 1065) RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
5. **SCHEDULE K-1 (FORM 8865):** LINES WERE EITHER ADDED OR DELETED. REFER TO THE SCHEDULE K-1 (FORM 8865) RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
6. **FORM 1065:** LINES WERE EITHER ADDED OR DELETED. REFER TO FORM 1065 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
7. **FORM 4797:** LINES WERE EITHER ADDED OR DELETED. REFER TO FORM 1065 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
8. **FORM 5471:** LINES WERE EITHER ADDED OR DELETED. REFER TO THE FORM 5471 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2003 - CONTINUED

PART II FORMS AND SCHEDULES (RECORD LAYOUTS) - CONTINUED

9. **FORM 5884:** LINES WERE EITHER ADDED OR DELETED. REFER TO FORM 5884 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
10. **FORM 6478:** LINES WERE EITHER ADDED OR DELETED. REFER TO FORM 6478 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
11. **FORM 6781:** LINES WERE EITHER ADDED OR DELETED. REFER TO FORM 6781 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
12. **FORM 8283:** THE FORM HAS BEEN RENUMBERED. REFER TO THE FORM 8283 RECORD LAYOUT for the SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
13. **FORM 8609:** LINES WERE EITHER ADDED OR DELETED. REFER TO THE FORM 8609 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
14. **FORM 8697:** LINES WERE EITHER ADDED OR DELETED. REFER TO THE FORM 8697 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
15. **FORM 8824:** LINES WERE EITHER ADDED OR DELETED. REFER TO THE FORM 8824 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.
16. **FORM 8865:** LINES WERE EITHER ADDED OR DELETED. REFER TO THE FORM 8865 RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERTICAL BAR “|” IN THE RIGHT MARGIN.

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2003 - CONTINUED

PART II FORMS AND SCHEDULES (RECORD LAYOUTS) - CONTINUED

17. SUMMARY RECORD: LINES WERE EITHER ADDED OR DELETED. REFER TO THE SUMMARY RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERITICAL BAR “|” IN THE RIGHT MARGIN.

18. ACKNOWLEDGEMENT RECORD LAYOUT (ACK KEY RECORD): LINES WERE EITHER ADDED OR DELETED. REFER TO THE ACKNOWLEDGEMENT RECORD LAYOUT FOR THE SPECIFIC CHANGES. ALL CHANGES ARE ANNOTATED WITH A VERITICAL BAR “|” IN THE RIGHT MARGIN.

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2003 - CONTINUED

PART III VALIDATION CRITERIA

1. **REJECT CODES** – THE FOLLOWING REJECT CODES HAVE BEEN ADDED TO THE VALIDATION PROCESS: 290, 292, 294, 469, 519, 525, 644, 812, 873, 916, 917, 918 AND 919. (SEE SECTION 6).
2. **REJECT CODES** – THE FOLLOWING REJECT CODES HAVE BEEN REMOVED FROM THE VALIDATION PROCESS: 201, 203, 205, 207, 470, 472, 473, 474, 509 AND 639.
3. **REJECT CODE REVISIONS** - THE FOLLOWING REJECT CODES LANGUAGE HAVE BEEN REVISED: 300, 301, 404 AND 424. REFER TO SECTION 6, VALIDATION OF FORMS AND SCHEDULES. ALL CHANGES TO REJECT CODES HAVE BEEN ANNOTATED WITH A VERTICAL BAR “ | “ IN THE RIGHT MARGIN.
4. **REJECT CODE REVISIONS**, THE FIELD NUMBER(S) ASSOCIATED WITH SOME FORMS AND SCHEDULES HAVE BEEN ADDED, DELETED, OR CHANGED. 430, 432, 460, 510, 511, 512 and 701 REFER TO SECTION 6, VALIDATION OF FORMS AND SCHEDULES. ALL CHANGES TO REJECT CODES HAVE BEEN ANNOTATED WITH A VERTICAL BAR “ | “ IN THE RIGHT MARGIN.

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (***), MUST CONTAIN POSITIVE AMOUNTS.
2. MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (**) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (left JUSTIFIED), BLANKS OR ZEROS.
3. A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
4. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
5. A FIELD NUMBER PRECEDED BY AN "*" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
6. FIELDS WITH EITHER ONE OF THESE SIGNS (@,*) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.
7. FIELD NUMBERS PRECEDED BY A "+" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.
8. FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

MOST FREQUENT FILING ERRORS

1. NAME LINE 1 MISSING OR CONTAINS INVALID CHARACTERS.
(Reject Codes 234, 235, 238, 239, 304, 308)
2. ZIP CODE CONTAINS INVALID CHARACTERS, IS MISSING, IS NOT LEFT-JUSTIFIED , OR IS NOT WITHIN VALID RANGE FOR THE STATE.
(Reject Codes 270, 426)
3. CITY CONTAINS INVALID CHARACTERS, IS NOT LEFT-JUSTIFIED, OR CONTAINS 2 OR MORE CONSECUTIVE SPACES.
(Reject Codes 256, 258, 260)
4. STATE CODE INVALID.
(Reject Codes 264, 266, 342)
5. ADDRESS MISSING OR IS IN INVALID FORMAT.
(Reject Codes 248, 252, 318)
6. EMPLOYER IDENTIFICATION NUMBER (EIN) NOT CONSISTENT ON ALL RELATED FORMS AND SCHEDULES.
(Reject Codes 410)
7. NEGATIVE MONEY AMOUNT IN A POSITIVE ONLY FIELD.
(Reject Code 430)
8. PARTNER'S TAXPAYER IDENTIFYING NUMBER (TIN) ON THE SCHEDULES K-1 ARE INVALID.
(Reject Code 302, 303)
9. INVALID SEQUENCE OF FORMS/SCHEDULES.
(Reject Code 400)
10. INVALID RECORD LENGTH OF THE SCHEDULES K-1 AND RELATED RECORDS THAT ARE BEING TRANSMITTED.
(Reject Code 106)
11. ZIP CODE MUST BE VALID AND MUST BE A VALID STATE/ZIP CODE COMBINATION.
(Reject Code 426)
12. "STMb99" IS MISSING FOR SCHEDULE K-1.
(Reject Code 444)

MOST FREQUENT FILING ERRORS

13. PARTNER'S IDENTIFYING NUMBER ON THE SCHEDULE K-1 MUST BE NUMERIC OR EQUAL TO THE LITERAL "APPLD FOR"
(REJECT CODE 300)
14. FORM/SCHEDULE CONTAIN A DECIMAL (.)
(REJECT CODE 436)
15. "STMb" IS MISSING ON FORM 1065
(REJECT CODE 400)
16. DATE FIELDS MUST BE IN THE VALID FORMAT AND FALL WITHIN THE VALID RANGE
(REJECT CODE 424)
17. ADDRESS ON SCHEDULE K-1 CONTAINS INVALID CHARACTERS
(REJECT CODE 322)
18. FISCAL YEAR BEGINNING AND ENDING DATES ARE NOT WITHIN THE PROPER RANGE.
(REJECT CODE 206)

REFERENCE GUIDE - GLOSSARY OF TERMS

1. **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes alphabets A-Z (UPPERCASE ONLY), and numbers 0-9.
2. **ASCII** - American Standard Code for Information Interchange - An 8 bit-plus parity character set established by the American National Standards Institute to achieve compatibility between computers.
3. **BLOCK** - A group of several records.
4. **BUSINESS MASTERFILE (BMF)** - An IRS file that contains information related to all businesses known to the IRS.
5. **BYTE COUNT** - The first field in any record. The Byte Count field has four characters and its value must include the total count of the record as shown in the record layouts.
6. **ELECTRONIC FILING** - Pertains to the transmission of Form 1065 return data electronically via telephone lines/modem. Transmission methods are asynchronous protocol via modem with line speeds of 28,800 - 56,000 bps.
7. **EFIN** – Electronic Filing Identification Number (EFIN) is an identification number that will be assigned by the IRS to e-file participants.
8. **ELECTRONIC MANAGEMENT SYSTEM (EMS)** - Responsible for collecting, validating, translating and delivering tax form information to the UNISYS legacy system. EMS is also responsible for making acknowledgement files available to IRS trading partners.
9. **ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)** - A 7 digit identification number assigned by Memphis IRS Center to all electronic filing participants who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the Transmission (TRANA) Record.
10. **EMPLOYER IDENTIFICATION NUMBER (EIN)** - A nine (9) digit numeric which identifies an entity or taxpayer.
11. **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.
12. **ENTIRE RETURN** - Filing Form 1065, Schedules K-1 and other related forms and schedules electronically.

GLOSSARY (Continued)

13. **ERROR REJECT CODE** - A three character number representing an invalid condition within a Form 1065 return record. Reject codes are set by the IRS validation program and are transmitted electronically to the filer when there are errors. When errors occur, filers should refer to Publication 1525 to receive the description of the validation criteria.
14. **FILE TRANSFER PROTOCOL (FTP)** - A standard available on many hardware platforms for transporting files between systems across the network that connects the systems.
15. **LEFT JUSTIFIED** – An entry in a field that is blank-filled from the right.
16. **LOGICAL RECORD** - A record within a block. Consist of a minimum of the Form 1065, pages 1-4, Schedule K-1, pages 1& 2 (2 K-1's required), and the Summary Record. All other forms and/or schedules filed should be included in the number of logical records. The Transmission Record and Recap Record should not be included in the logical record count.
17. **PREPARER'S TAX IDENTIFICATION NUMBER (PTIN)** – The PTIN is an identification number in which a paid tax return preparer can apply for and use if they do not want to disclose their Social Security Number (SSN) on returns they prepare. Paid Preparer's do not have to apply for a PTIN. They can continue to use their SSN on tax returns they prepare. A paid preparer can obtain a PTIN by submitting Form W-7P, Application for Preparer's Tax Identification Number.
18. **RECAP RECORD** - The RECAP Record is the final record within a Transmission and contains fields that specify the count for all returns submitted within the file. (1 RECAP record per file is REQUIRED)
19. **RECORD CONTROL INFORMATION** - Field #0000-0009 in all logical records. The Record Control Information contains specific information describing each type of record (e.g. type of form or schedule, page number, EIN, tax period, etc.)
20. **RECORD SENTINEL** - The Second field on all records represented by four asterisks ("****").
21. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign (" #") marking the end of a logical record.
22. **REPORTING AGENT** - Authorized to prepare and file Form 1065 electronically for a taxpayer.

GLOSSARY (Continued)

- 23. **RIGHT JUSTIFIED** - An entry in a field that is zero-filled from the left.
- 24. **SIGNIFICANT** - Describes entries in fields that contain numeric or alphanumeric values other than blanks or zeros.
- 25. **SOFTWARE DEVELOPER** - Someone who develops tax form preparation software. The IRS grants the developer permission to be an Electronic Filer and/or a Transmitter.
- 26. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.
- 27. **Suitability** – A check will be conducted on all firms and the principals and the Responsible Official of firms when a 1065 e-file application is initially processed, and will be conducted on an regular basis thereafter.
- 28. **SUMMARY (SUM) RECORD** - The Summary Record is the final record within a return. This record will contain electronic filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-P. REQUIRED
- 29. **TEST MODE** - The initial mode for all trading partners and the permanent mode for all Software Developers. All Reporting Agents and Transmitters will remain in this mode until they have been accepted/authorized/certified to file live returns.
- 30. **TRADING PARTNER** - The business entity that logs into the EMS (must possess a login/password combination) to send and receive files electronically. Reporting Agents, Software Developers and Transmitters are all Trading Partner types.
- 31. **TRANSMISSION** - Submission of Form 1065 tax return data electronically.
- 32. **TRANSMISSION (TRANA and TRANB) RECORD** - The first record of a transmission which identifies the electronic media transmitter.
(1 TRANSMISSION RECORD IS REQUIRED PER TRANSMISSION)
- 33. **TRANSMITTER** - Submits Form 1065 tax returns to the IRS electronically in the format that IRS can process, as specified in this publication.

SECTION 1 GENERAL INFORMATION

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

1. **Form 1065** (U.S. Partnership Return of Income)
2. **Schedule A (Form 5713)** (International Boycott Factor (Section 999(c)(1)))
3. **Schedule A (Form 8609)** (Annual Statement)
4. **Schedule B (Form 5713)** (Specifically Attributable Taxes and Income (Section 999(c)(2)))
5. **Schedule C (Form 5713)** (Tax Effect of the International Boycott Provisions)
6. **Schedule D (Form 1065)** (Capital Gains and Losses)
7. **Schedule F (Form 1040)** (Profit or Loss From Farming)
8. **Schedule J (Form 5471)** (Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation)
9. **Schedule K-1 (Form 1065)** (Partner's Share of Income, Credits, Deductions, etc.);
10. **Schedule K-1 (Form 8865)** (Partner's Share of Income, Credits, Deductions, etc.)
11. **Schedule M (Form 5471)** (Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons)
12. **Schedule N (Form 5471)** (Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company)
13. **Schedule O (Form 5471)** Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock)
14. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership
15. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges in Interest in a Foreign Partnership

.01 (CONTINUED) – Accepted Forms, Schedules and Statements

- 16. **Form 982** (Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment))
- 17. **Form 3468** (Investment Credit)
- 18. **Form 4255** (Recapture of Investment Credit)
- 19. **Form 4562** (Depreciation and Amortization)
- 20. **Form 4684** (Casualties and Theft)
- 21. **Form 4797** (Sale of Business Property)
- 22. **Form 5471** (Information Return of U.S. Persons with Respect to Certain Foreign Corporations)
- 23. **Form 5713** (International Boycott Report)
- 24. **Form 5884** (Work Opportunity Credit)
- 25. **Form 6252** (Installment Sale Income)
- 26. **Form 6478** (Credit for Alcohol Used as Fuel)
- 27. **Form 6765** (Credit for Increasing Research Activities)
- 28. **Form 6781** (Gains and Losses from Section 1256 Contracts and Straddles)
- 29. **Form 8082** (Notice of Inconsistent Treatment or Amended Return)
- 30. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)
- 31. **Form 8275** (Disclosure Statement)
- 32. **Form 8275-R** (Regulation Disclosure Statement)
- 33. **Form 8283** (Noncash Charitable Contributions)
- 34. **Form 8308** (Report of a Sale or Exchange of Certain Partnership Interests)
- 35. **Form 8586** (Low-Income Housing Credit)

.01 (CONTINUED) – Accepted Forms, Schedules and Statements

- 36. **Form 8594** (Asset Acquisition Statement)
- 37. **Form 8609** (Low-Income Housing Credit Allocation Certification)
- 38. **Form 8611** (Recapture of Low Income Housing)
- 39. **Form 8621** (Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund)
- 40. **Form 8697** (Interest Computation Under the Look Method for Completed Long-Term Contracts)
- 41. **Form 8820** (Orphan Drug Credit)
- 42. **Form 8824** (Like Kind Exchange)
- 43. **Form 8825** (Real Estate Income and Expenses of a Partnership or a S Corporation)
- 44. **Form 8826** (Disable Access Credit)
- 45. **Form 8830** (Enhanced Oil Recovery Credit)
- 46. **Form 8832** (Entity Classification Election)
- 47. **Form 8834** (Qualified Electric Vehicle Credit)
- 48. **Form 8835** (Renewable Electricity Production Credit)
- 49. **Form 8844** (Empowerment Zone and Renewal Community Employment Credit)
- 50. **Form 8845** (Indian Employment Credit)
- 51. **Form 8846** (Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips)
- 52. **Form 8847** (Credit for Contributions to Selected Community Development Corporations)
- 53. **Form 8861** (Welfare-to-Work Credit)
- 54. **Form 8865** (Return of U.S. Persons With Respect to Certain Foreign Partnerships)

.01 (CONTINUED) – Accepted Forms, Schedules and Statements

- 55. **Form 8866** (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)
- 56. **Form 8873** (Extraterritorial Income Exclusion)
- 57. **Form 8884** (New York Liberty Zone Business Employee Credit)
- 58. **Statement** (“STMbnn”) Statement Records for forms and/or schedules other than Schedule K-1 (Form 1065) or Schedule K-1 (Form 8865), in ascending numeric order.
- 59. **Schedule K-1 (Form 1065) Statements** (STMb99) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
- 60. **Schedule K-1 (Form 8865) Statements** (STM100) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
- 61. **Preparer Note Record**
- 62. **Election Explanation Record**
- 63. **Regulatory Explanation Record**
- 64. **Summary Record**

.02 FORM 8865

If a foreign partnership files Form 1065, U.S. Return of Partnership for its tax year, Category 1 and 2 filers must complete the electronic 8865 schedules that are equivalent to the Form 1065 using data from the foreign partnerships 1065.

.03 TRANSMITTING MULTIPLE FORMS AND SCHEDULES

The following procedure should be followed when transmitting forms and schedules with more than one occurrence:

Form 4684, FORM 8275, Form 8275-R, Form 8824 and Form 8825: Multiple Page 2 can be transmitted after the initial Page 1 has been transmitted, without transmitting an additional Page 1.

Form 8825: The totals for multiple Forms 8825 should be consolidated on the first Form 8825 record transmitted.

Example: Form 8825 provides space for up to eight properties. Since the program allows for more than one Form 8825 to be transmitted within the return, if there are more than eight properties, additional Forms 8825 must be transmitted electronically. However, complete Lines 17 and 18 on only the first Form 8825. The totals on line 17 and 18 should be the combined totals of all forms transmitted electronically.

NOTE: See Reject Code 400 for the proper sequence for transmitting all forms, schedules and statements within the return. Also refer to the “**NOTES**” at the end of Reject Code 400.

.04 Street Address Abbreviations

Word	Abbreviation
and	&
Air Force Base	AFB
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Care of, or In Care of	%
Circle	CIR
Court	CT
Drive	DR
East	E
Fort	FT
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Island	IS
Lane	LN
Junction	JCT
Lodge	LDG
North	N
Northeast, N.E.	NE
Northwest, N.W.	NW
One-fourth, One quarter	1/4
One-half	1/2
(all fraction, space before & after the number e.g., 1012 1/2 ST)	
Parkway	PKY
Place	PL
Post Office Box,	P.O. Box PO Box
Route, Rte.	RT
Road	RD
R.D., Rural Delivery,	RFD
R.F.D., R.R., Rural Route	RR
South	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Square	SQ
Street	ST
Terrace	TER
West	W

NOTE: For a complete listing of acceptable address abbreviations, See Publication 7475, State Abbreviations, Major City Codes and Address Abbreviations.

.05 Postal Service State Abbreviations and Valid Zip Code Range(s).

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
American Samoa	AS	967nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn
Fed. States of Micronesia	FM	969nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn
Georgia	GA	300nn-319nn, 398nn-399nn
Guam	GU	969nn
Hawaii	HI	967nn-968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749

.05 Postal Service State Abbreviations and Valid Zip Code Range (s) – Continued

Standard Postal Service State Abbreviations and Valid Zip Code range(s).

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Maine	ME	039nn-049nn 03801
Marshall Isl.	MH	969nn
Maryland	MD	206nn-219nn 20331
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn,005nn 100nn-149nn 06390
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
N. Mariana Isl.	MP	969nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Palau	PW	969nn
Pennsylvania	PA	150nn-196nn
Puerto Rico	PR	006nn-007nn, 009nn
Rhode Island	RI	028nn-029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn

.05 Postal Service State Abbreviations and Valid Zip Code Range(s) – Continued

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Texas	TX	733nn, 750nn-799nn, 885nn, 73949
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,20301, 20370,201nn, 220nn-246nn
Virgin Isl.	VI	008nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

.06 APO/FPO City/State/Zip Codes For Military Addresses Overseas

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

.07 Country Code Chart for Form 5471 – Use for Fields #0480 and #0500

Short-form name	Long-form name	FIPS Code	Capital
Afghanistan	Islamic State of Afghanistan	AF	Kabul
Albania	Republic of Albania	AL	Tirana
Algeria	Democratic and Popular Republic of Algeria	AG	Algiers
Andorra	Principality of Andorra	AN	Andorra la Vella
Angola	Republic of Angola	AO	Luanda
Antigua and Barbuda	(no long-form name)	AC	Saint John's
Argentina	Argentine Republic	AR	Buenos Aires
Armenia	Republic of Armenia	AM	Yerevan
Australia	Commonwealth of Australia	AS	Canberra
Austria	Republic of Austria	AU	Vienna
Azerbaijan	Azerbaijani Republic	AJ	Baku
Bahamas, The	Commonwealth of The Bahamas	BF	Nassau
Bahrain	State of Bahrain	BA	Manama
Bangladesh	People's Republic of Bangladesh	BG	Dhaka
Barbados	(no long-form name)	BB	Bridgetown
Belarus	Republic of Belarus	BO	Minsk
Belgium	Kingdom of Belgium	BE	Brussels
Belize	(no long-form name)	BH	Belmopan
Benin	Republic of Benin	BN	Porto-Novo
Bhutan	Kingdom of Bhutan	BT	Thimphu
Bolivia	Republic of Bolivia	BL	La Paz (administrative) Sucre (legislative/judiciary)
Bosnia and Herzegovina	(no long-form name)	BK	Sarajevo
Botswana	Republic of Botswana	BC	Gaborone
Brazil	Federative Republic of Brazil	BR	Brasília
Brunei	Negara Brunei Darussalam	BX	Bandar Seri Begawan
Bulgaria	Republic of Bulgaria	BU	Sofia

Short-form name	Long-form name	FIPS Code	Capital
Burkina Faso	Burkina Faso	UV	Ouagadougou
Burma	Union of Burma	BM	Rangoon
Burundi	Republic of Burundi	BY	Bujumbura
Cambodia	Kingdom of Cambodia	CB	Phnom Penh
Cameroon	Republic of Cameroon	CM	Yaoundé
Canada	(no long-form name)	CA	Ottawa
Cape Verde	Republic of Cape Verde	CV	Praia
Central African Republic	Central African Republic	CT	Bangui
Chad	Republic of Chad	CD	N'Djamena
Chile	Republic of Chile	CI	Santiago
China (see note 3)	People's Republic of China	CH	Beijing
Colombia	Republic of Colombia	CO	Bogotá
Comoros	Federal Islamic Republic of the Comoros	CN	Moroni
Congo (Brazzaville) (see note 4)	Republic of the Congo	CF	Brazzaville
Congo (Kinshasa) (see note 4)	Democratic Republic of the Congo	CG	Kinshasa
Costa Rica	Republic of Costa Rica	CS	San José
Côte d'Ivoire	Republic of Côte d'Ivoire	IV	Yamoussoukro
Croatia	Republic of Croatia	HR	Zagreb
Cuba	Republic of Cuba	CU	Havana
Cyprus	Republic of Cyprus	CY	Nicosia
Czech Republic	Czech Republic	EZ	Prague
Denmark	Kingdom of Denmark	DA	Copenhagen
Djibouti	Republic of Djibouti	DJ	Djibouti
Dominica	Commonwealth of Dominica	DO	Roseau
Dominican Republic	Dominican Republic	DR	Santo Domingo
Ecuador	Republic of Ecuador	EC	Quito
Egypt	Arab Republic of Egypt	EG	Cairo
El Salvador	Republic of El Salvador	ES	San Salvador
Equatorial Guinea	Republic of Equatorial Guinea	EK	Malabo
Eritrea	State of Eritrea	ER	Asmara
Estonia	Republic of Estonia	EN	Tallinn
Ethiopia	Federal Democratic Republic of Ethiopia	ET	Addis Ababa
Fiji	Republic of the Fiji Islands	FJ	Suva

Short-form name	Long-form name	FIPS Code	Capital
Finland	Republic of Finland	FI	Helsinki
France	French Republic	FR	Paris
Gabon	Gabonese Republic	GB	Libreville
Gambia, The	Republic of The Gambia	GA	Banjul
Georgia	(no long-form name)	GG	T'bilisi
Germany	Federal Republic of Germany	GM	Berlin
Ghana	Republic of Ghana	GH	Accra
Greece	Hellenic Republic	GR	Athens
Grenada	(no long-form name)	GJ	Saint George's
Guatemala	Republic of Guatemala	GT	Guatemala
Guinea	Republic of Guinea	GV	Conakry
Guinea-Bissau	Republic of Guinea-Bissau	PU	Bissau
Guyana	Co-operative Republic of Guyana	GY	Georgetown
Haiti	Republic of Haiti	HA	Port-au-Prince
Holy See	Holy See	VT	Vatican City
Honduras	Republic of Honduras	HO	Tegucigalpa
Hungary	Republic of Hungary	HU	Budapest
Iceland	Republic of Iceland	IC	Reykjavík
India	Republic of India	IN	New Delhi
Indonesia	Republic of Indonesia	ID	Jakarta
Iran	Islamic Republic of Iran	IR	Tehran
Iraq	Republic of Iraq	IZ	Baghdad
Ireland	(no long-form name)	EI	Dublin
Israel	State of Israel	IS	(see note 5)
Italy	Italian Republic	IT	Rome
Jamaica	(no long-form name)	JM	Kingston
Japan	(no long-form name)	JA	Tokyo
Jordan	Hashemite Kingdom of Jordan	JO	Amman
Kazakhstan	Republic of Kazakhstan	KZ	Astana
Kenya	Republic of Kenya	KE	Nairobi
Kiribati	Republic of Kiribati	KR	Tarawa
Korea, North	Democratic People's Republic of Korea	KN	P'yongyang
Korea, South	Republic of Korea	KS	Seoul
Kuwait	State of Kuwait	KU	Kuwait
Kyrgyzstan	Kyrgyz Republic	KG	Bishkek

Short-form name	Long-form name	FIPS Code	Capital
Laos	Lao People's Democratic Republic	LA	Vientiane
Latvia	Republic of Latvia	LG	Riga
Lebanon	Lebanese Republic	LE	Beirut
Lesotho	Kingdom of Lesotho	LT	Maseru
Liberia	Republic of Liberia	LI	Monrovia
Libya	Socialist People's Libyan Arab Jamahiriya	LY	Tripoli
Liechtenstein	Principality of Liechtenstein	LS	Vaduz
Lithuania	Republic of Lithuania	LH	Vilnius
Luxembourg	Grand Duchy of Luxembourg	LU	Luxembourg
Macedonia, The Former Yugoslav Republic of	The Former Yugoslav Republic of Macedonia	MK	Skopje
Madagascar	Republic of Madagascar	MA	Antananarivo
Malawi	Republic of Malawi	MI	Lilongwe
Malaysia	(no long-form name)	MY	Kuala Lumpur
Maldives	Republic of Maldives	MV	Male
Mali	Republic of Mali	ML	Bamako
Malta	(no long-form name)	MT	Valletta
Marshall Islands	Republic of the Marshall Islands	RM	Majuro
Mauritania	Islamic Republic of Mauritania	MR	Nouakchott
Mauritius	Republic of Mauritius	MP	Port Louis
Mexico	United Mexican States	MX	Mexico
Micronesia, Federated States of	Federated States of Micronesia	FM	Palikir
Moldova	Republic of Moldova	MD	Chisinau
Monaco	Principality of Monaco	MN	Monaco
Mongolia	(no long-form name)	MG	Ulaanbaatar
Morocco	Kingdom of Morocco	MO	Rabat
Mozambique	Republic of Mozambique	MZ	Maputo
Namibia	Republic of Namibia	WA	Windhoek
Nauru	Republic of Nauru	NR	Yaren District (no capital city)
Nepal	Kingdom of Nepal	NP	Kathmandu
Netherlands	Kingdom of the Netherlands	NL	Amsterdam The Hague (seat of gov't)
Short-form name	Long-form name	FIPS	Capital

		Code	
New Zealand	(no long-form name)	NZ	Wellington
Nicaragua	Republic of Nicaragua	NU	Managua
Niger	Republic of Niger	NG	Niamey
Nigeria	Federal Republic of Nigeria	NI	Abuja
Norway	Kingdom of Norway	NO	Oslo
Oman	Sultanate of Oman	MU	Muscat
Pakistan	Islamic Republic of Pakistan	PK	Islamabad
Palau	Republic of Palau	PS	Koror
Panama	Republic of Panama	PM	Panama
Papua New Guinea	Independent State of Papua New Guinea	PP	Port Moresby
Paraguay	Republic of Paraguay	PA	Asunción
Peru	Republic of Peru	PE	Lima
Philippines	Republic of the Philippines	RP	Manila
Poland	Republic of Poland	PL	Warsaw
Portugal	Portuguese Republic	PO	Lisbon
Qatar	State of Qatar	QA	Doha
Romania	(no long-form name)	RO	Bucharest
Russia	Russian Federation	RS	Moscow
Rwanda	Rwandese Republic	RW	Kigali
Saint Kitts and Nevis	Federation of Saint Kitts and Nevis	SC	Basseterre
Saint Lucia	(no long-form name)	ST	Castries
Saint Vincent and the Grenadines	(no long-form name)	VC	Kingstown
Samoa	Independent State of Samoa	WS	Apia
San Marino	Republic of San Marino	SM	San Marino
Sao Tome and Principe	Democratic Republic of Sao Tome and Principe	TP	São Tomé
Saudi Arabia	Kingdom of Saudi Arabia	SA	Riyadh
Senegal	Republic of Senegal	SG	Dakar
Seychelles	Republic of Seychelles	SE	Victoria
Sierra Leone	Republic of Sierra Leone	SL	Freetown
Singapore	Republic of Singapore	SN	Singapore
Slovakia	Slovak Republic	LO	Bratislava
Slovenia	Republic of Slovenia	SI	Ljubljana
Solomon Islands	(no long-form name)	BP	Honiara
Somalia	(no long-form name)	SO	Mogadishu
Short-form name	Long-form name	FIPS	Capital

		Code	
South Africa	Republic of South Africa	SF	Pretoria (administrative) Cape Town (legislative) Bloemfontein (judiciary)
Spain	Kingdom of Spain	SP	Madrid
Sri Lanka	Democratic Socialist Republic of Sri Lanka	CE	Colombo
Sudan	Republic of the Sudan	SU	Khartoum
Suriname	Republic of Suriname	NS	Paramaribo
Swaziland	Kingdom of Swaziland	WZ	Mbabane (administrative) Lobamba (legislative)
Sweden	Kingdom of Sweden	SW	Stockholm
Switzerland	Swiss Confederation	SZ	Bern
Syria	Syrian Arab Republic	SY	Damascus
Tajikistan	Republic of Tajikistan	TI	Dushanbe
Tanzania	United Republic of Tanzania	TZ	Dar es Salaam Dodoma (legislative)
Thailand	Kingdom of Thailand	TH	Bangkok
Togo	Togolese Republic	TO	Lomé
Tonga	Kingdom of Tonga	TN	Nuku'alofa
Trinidad and Tobago	Republic of Trinidad and Tobago	TD	Port-of-Spain
Tunisia	Republic of Tunisia	TS	Tunis
Turkey	Republic of Turkey	TU	Ankara
Turkmenistan	(no long-form name)	TX	Ashgabat
Tuvalu	(no long-form name)	TV	Funafuti
Uganda	Republic of Uganda	UG	Kampala
Ukraine	(no long-form name)	UP	Kiev
United Arab Emirates	United Arab Emirates	TC	Abu Dhabi
United Kingdom	United Kingdom of Great Britain and Northern Ireland	UK	London
United States	United States of America	US	Washington, DC
Uruguay	Oriental Republic of Uruguay	UY	Montevideo
Short-form name	Long-form name	FIPS Code	Capital

Uzbekistan	Republic of Uzbekistan	UZ	Tashkent
Vanuatu	Republic of Vanuatu	NH	Port-Vila
Venezuela	Bolivarian Republic of Venezuela	VE	Caracas
Vietnam	Socialist Republic of Vietnam	VM	Hanoi
Yemen	Republic of Yemen	YM	Sanaa
Zambia	Republic of Zambia	ZA	Lusaka
Zimbabwe	Republic of Zimbabwe	ZI	Harare

OTHER

Short-form name	Long-form name	FIPS Code (see note 2)	Capital
Taiwan	(no long-form name)	TW	T'ai-pei

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
American Samoa	Territory of American Samoa	United States	AQ	Pago Pago
Anguilla	(no long-form name)	United Kingdom	AV	The Valley
Antarctica	(no long-form name)	None	AY	None
Aruba	(no long-form name)	Netherlands	AA	Oranjestad
Ashmore and Cartier Islands	Territory of Ashmore and Cartier Islands	Australia	AT	Administered from Canberra
Baker Island	(no long-form name)	United States	FQ	Administered from Washington, D.C.
Bermuda	(no long-form name)	United Kingdom	BD	Hamilton
Bouvet Island	(no long-form name)	Norway	BV	Admin. from Oslo
British Indian Ocean Territory	British Indian Ocean Territory	United Kingdom	IO	None
Cayman Islands	(no long-form name)	United Kingdom	CJ	George Town
Christmas Island	Territory of Christmas Island	Australia	KT	The Settlement (Flying Fish Cove)
Clipperton Island	(no long-form name)	France	IP	Administered from French Polynesia
Cocos (Keeling) Islands	Territory of Cocos (Keeling) Islands	Australia	CK	West Island
Cook Islands	(no long-form name)	New Zealand	CW	Avarua

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Coral Sea Islands	Coral Sea Islands Territory	Australia	CR	Administered from Canberra
Falkland Islands (Islas Malvinas)	Colony of the Falkland Islands	United Kingdom	FK	Stanley
Faroe Islands	(no long-form name)	Denmark	FO	Tórshavn
French Guiana				
French Polynesia	Territory of French Polynesia	France	FP	Papeete
French Southern and Antarctic Lands	Territory of the French Southern and Antarctic Lands	France	FS	Administered from Paris
Gibraltar	(no long-form name)	United Kingdom	GI	Gibraltar
Greenland	(no long-form name)	Denmark	GL	Nuuk (Godthåb)
Guam	Territory of Guam	United States	GQ	Hagatna
Gaudeloupe				
Guernsey	Bailiwick of Guernsey	British Crown Dependency	GK	Saint Peter Port
Heard Island and McDonald Islands	Territory of Heard Island and McDonald Islands	Australia	HM	Administered from Canberra
Hong Kong	Hong Kong Special Administrative Region	China	HK	Hong Kong
Howland Island	(no long-form name)	United States	HQ	Administered from Washington, D.C.

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Jarvis Island	(no long-form name)	United States	DQ	Administered from Washington, D.C.
Jersey	Bailiwick of Jersey	British Crown Dependency	JE	Saint Helier
Johnston Atoll	(no long-form name)	United States	JQ	Administered from Washington, D.C.
Kingman Reef	(no long-form name)	United States	KQ	Administered from Washington, D.C.
Macau	Macau Special Administrative Region	China	MC	Macau
Man, Isle of	(no long-form name)	British Crown Dependency	IM	Douglas
Martinique				
Mayotte	Territorial Collectivity of Mayotte	France	MF	Mamoudzou
Midway Islands	(no long-form name)	United States	MQ	Administered from Washington, D.C.
Montserrat	(no long-form name)	United Kingdom	MH	Plymouth
Navassa Island	(no long-form name)	United States	BQ	Administered from Washington, D.C.
Netherlands Antilles	(no long-form name)	Netherlands	NT	Willemstad
New Caledonia	Territory of New Caledonia and Dependencies	France	NC	Nouméa
Niue	(no long-form name)	New Zealand	NE	Alofi

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Norfolk Island	Territory of Norfolk Island	Australia	NF	Kingston
Northern Mariana Islands	Commonwealth of the Northern Mariana Islands	United States	CQ	Saipan
Palmyra Atoll	(no long-form name)	United States	LQ	Administered from Washington, D.C.
Paracel Islands	(no long-form name)	undetermined	PF	None
Pitcairn Islands	Pitcairn, Henderson, Ducie, and Oeno Islands	United Kingdom	PC	Adamstown
Puerto Rico	Commonwealth of Puerto Rico	United States	RQ	San Juan
Reunion				
Saint Helena	(no long-form name)	United Kingdom	SH	Jamestown
Saint Pierre and Miquelon	Territorial Collectivity of Saint Pierre and Miquelon	France	SB	Saint-Pierre
South Georgia and the South Sandwich Islands	South Georgia and the South Sandwich Islands	United Kingdom	SX	None
Spratly Islands	(no long-form name)	undetermined	PG	None
Svalbard	(no long-form name)	Norway	SV	Longyearbyen
Tokelau	(no long-form name)	New Zealand	TL	None

Short-form name	Long-form name	Sovereignty	FIPS Code	Capital
Turks and Caicos Islands	(no long-form name)	United Kingdom	TK	Grand Turk
Virgin Islands, U.S.	United States Virgin Islands	United States	VQ	Charlotte Amalie
Virgin Islands, British	(no long-form name)	United Kingdom	VI	Road Town
Wake Island	(no long-form name)	United States	WQ	Administered from Washington, D.C.
Wallis and Futuna	Territory of the Wallis and Futuna Islands	France	WF	Matâ'utu
Western Sahara	(no long-form name)	undetermined	WI	None

SECTION 2 DATA COMMUNICATIONS

A Trading Partner Interface for the Electronic Management System has been implemented. Please read and become familiar with this Section and Section 3, Transmission File Format.

NOTE: To avoid your transmission and return from rejecting, assure that:

- No brackets are in the record Identification
- Sequence numbers are in the correct order
- Employer Identification Numbers are with the appropriate return
- Summary Record is correct (matching the number of return)

Electronic Filers will transmit over the Public Switched Telephone Network to the Tennessee Computing Center (TCC) in Memphis.

NOTE: In 1996, IRS began phasing in a UNIX-based Front End Processing Subsystem (FEPS), also known as the Electronic Management System (EMS), at TCC to eventually replace all of the IBM Series/1 Data Communications Subsystem (DCS). In processing year 1997, the Tennessee Computing Center (TCC) replaced the Series/1 DCS with the new FEPS. Beginning with processing year 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and in 1999 phased out the IBM Series/1. Beginning with PATS and BATS in 1999, the IBM Series/1 mini-computers were retired from Andover.

Beginning with the 2002 Filing Season, the FEPS uses a menu-driven instead of a prompt-mode Trading Partner Interface.

NOTE: Transmitters who expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at TCC. They must arrange to lease and install the lines and purchase modems at both ends. They may also purchase equipment to use one of the high-speed transfer protocols, such as FTP, on 56kbs or ISDN lines at either AUSC or TCC. For more information and approval, contact:

Internal Revenue Service
ATTN: Darryl Giles M:I:SD:SP:E1:EM
EMS Development Section
NCFB A5-357
5000 Ellin Rd.
Lanham, MD 20706

NOTE: The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. Dial-up transmitters should file no more than **500 returns per transmission**. Dial-up filers using ZMODEM with Checkpoint/Restart can file more than 500 returns per transmission. If fewer than 500 returns are to be transmitted, they should be filed not more than once per drain.

Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); if fewer than 10,000 returns, file once per drain. Transmitters using high-speed protocols may file no more than 10,000 returns per transmission.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS)

1. Asynchronous (Async) Communications Specifications

The FEPS support the following:

a. Line Speeds

28,800 – 56,000 bps (28.8 – 56 kbps)

Note: IRS recommends the fastest speed possible to reduce transmission times and costs.

b. Modems

All Dial-up modems must be **compatible with V.34 (28.8 and 33.6 kbps) or v.90 (56 kbps) standards**. All leased-line async modems must be the same at both the IRS and the transmitter sites.

c. File Transfer Protocols

- (1) FTP (with special permission – see Section I. 01. 1.)
- (2) XMODEM-CRC
- (3) XMODEM Checksum
- (4) XMODEM-1K
- (5) YMODEM-Batch
- (6) ZMODEM

Transmitters may use any telecommunications software that is compatible with the above file transfer protocols.

d. Character Codes

American Standard Code for Information Interchange (ASCII)

e. Industry Standards

(1) Data

- (a) Industry Standard 103
- (b) Industry Standard 212A
- (c) ITU-T V.22
- (d) ITU-T V.22 bis
- (e) ITU-T V.32
- (f) ITU-T V.32 bis
- (g) ITU-T V.34
- (h) ITU-T V.90

(2) Error Control

ITU-T V.42

(3) Data Compression

- (a) ITU-T V.42 bis
- (b) MNP 5

NOTE: IRS does offer ZMODEM data compression.

(4) File Compression

COMPRESS

GZIP (Freeware available from www.gzip.org)

(5) Duplex

New communication software usually defaults to full duplex, but older software may prompt for duplex, in which case, you should respond with "full".

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

2. Trading Partner/Transmitter Interface (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case. **The delete key may be used to correct a mistake while entering the login identification and password, (OSI interface).** **After successful login,** the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("Ctrl") and "h" keys), **(EFSI interface).** All responses may be in upper or lower case EXCEPT the password, which is case-sensitive and must be entered with the exact case as it appears in the letter with your password and in the Transmitters Profile DataBase (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the right bracket, followed by a colon and blank ("]: ").

3. Transmitter Profile DataBase (TPDB)

The Transmitter Profile DataBase (TPDB) keeps track of the sequence number for the ETIN to date. The sequence number is in the new Acknowledgment Reference File Name on the EFS System. The Acknowledgment Reference File Name is composed of MMDDNNNN. The 4-digit sequence number represents the number of the transmissions to date for that ETIN. The File Name as well as ETIN, Julian Day and 2-digit sequence number for the Julian Day are linked to your acknowledgment files and can be searched by the Help Desk Staff to research the status of a transmission.

4. Asynchronous Communications Transmitter Interface

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the **carriage return <cr>** character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "m" keys. This alerts the Operating System to transmit an ASCII login prompt.

NOTE: Turn off call waiting (*70) before logging onto the FEPS to avoid aborted sessions.

5. Examples

In the examples below, **boldface** text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "<cr>", followed by line feed "<lf>" after receipt of a "<cr>" from the transmitter.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

6. Suspended Transmitter

A suspended transmitter will be allowed to log into EMS to continue to receive acknowledgments, but will not be allowed to transmit. If the TP has been suspended, he/she will not be allowed to transmit new files. After receiving acknowledgment files, the TP will not receive the "Do you want to send a file?" prompt. Instead the message "SUSPENDED TRANSMITTER/ETIN" will be displayed, and the TP will be disconnected from EMS.

7. Virus Detection Procedure for e-filed Transmissions for Trading Partners

- a. Beginning with participants testing in 2003, the Front-End Processing System (FEPS) will scan every transmission.
- b. If a virus is detected, FEPS will quarantine the file and immediately put a transmission Suspend Indicator on the Trading Partner (TP)'s profile.
- c. While online, the TP (transmitter) will see "SUSPENDED", but will be permitted to pick up Acknowledgment Files.
- d. The FEPS will create a Communication error Message in a Communication Error Acknowledgment File, which will be in XML format, with the message VIRUS DETECTED and the name of the virus.
- e. The next time the TP logs in, the TP will receive this ACK file, but will not be able to transmit. The TP can continue to pick up all ACK Files.
- f. TP must remove infected data and call the appropriate e-Help Desk (e-HD) at 1-866-225-0654 (toll free) when ready to re-transmit.
- g. The e-HD will remove the Suspend Indicator so that the TP can re-transmit the file and begin transmitting new files.
- h. If another virus is detected, everything above will happen again.

8. Logon Validation Specifications

a. Transmission Inactivity

Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by the long-distance carrier for an inactive open line.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

b. Changing File Transfer Protocol indicator (FTP)

The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, **Z-modem** is assigned as a default. A Trading Partner can chose menu item 3 to change protocol.

c. Changing File Compression

A Trading Partner is assigned by default, to use no compression on file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu item 4. See Trading Partner Interface (TPI) Session examples below.

9. **Trading Partner (1065, 1040 and ETD) Session Example**

The following discussion describes how a Trading Partner (TP) who files Forms 1065, 1040 and ETDs will interact with the FEP. **Note: The password is 8 alphanumeric characters.** Figure 1 illustrates the TP login.

a. FEPS Banner

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

```
*****WARNING*****
  Unauthorized access is prohibited by Public Law 99-474
    "The Computer Fraud and Abuse Act of 1986"

This is a United States Government system.  It is intended for
The communication, transmission, processing, and storage of
  Official and other authorized information only.

  USE OF THIS SYSTEM CONSTITUTES CONSENT TO
  MONITORING AT ALL TIMES AND IS NOT SUBJECT
    TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES
CONSENT TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

Login: 00000
Password: password
Last login: Sun Aug 13 10:58:58 from computername
```

Figure 1. Trading Partner Login.

If the TP successfully logs in to the Operating System, the "Official Use" banner appears, as shown in Figure 2.

```
-----
  F O R   O F F I C I A L   U S E   O N L Y

      #   #####   ####
      #   #   #   #
      #   #   #   ####
      #   #####   #
      #   #   #   #   #
      #   #   #   ####

      U.S. Government computer

  F O R   O F F I C I A L   U S E   O N L Y
  -----
```

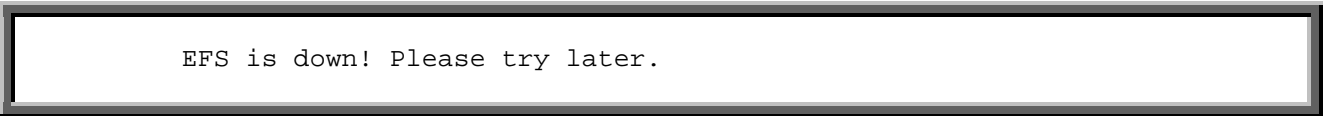
Figure 2. "Official Use" Banner.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

b. EFS Down Message

If the FEPS application is not available the message shown in Figure 3 will be displayed and the TP will be disconnected.

A screenshot of a message box with a black border. The text inside is "EFS is down! Please try later." in a monospaced font.

EFS is down! Please try later.

Figure 3. EFS Down Message.

c. Suspended Transmitter Message

If the FEPS application is available but the TP has been suspended, the message in Figure 4 will be displayed and the TP will be disconnected.

A screenshot of a message box with a black border. The text inside is "SUSPENDED TRANSMITTER/ETIN." in a monospaced font.

SUSPENDED TRANSMITTER/ETIN.


Figure 4. Suspended TP Message.

d. Active Transmitter

If the Trading Partner is active, the menu shown in Figure 6 will be displayed. The TP's current file transfer protocol will be displayed in brackets next to the "Change File Transfer Protocol" menu item. The TP's current compression method will be displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocol and compression method values are identified in **Section 2.01.1**. The "File Transfer Protocols" and "File Compression Methods" menus are shown and discussed in **Figures 7 through 14**.

e. Unsuccessful Logon

After each unsuccessful login the system displays:

A screenshot of a message box with a black border. The text inside is "Login incorrect" in a monospaced font.

Login incorrect

Figure 5. Incorrect Login

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

After 6 consecutive unsuccessful login attempts the account is disabled. If a Trading Partner has six consecutive unsuccessful login attempts (in two consecutive sessions) to the IRS Front-end Processing System, their account will be temporarily disabled. The Trading Partner can continue to attempt to login to the system and will continue to be disconnected after every three unsuccessful login attempts, but, if the Trading Partner supplies the correct ETIN and password, the system will display the message, "This account is currently disabled". If this happens, the Trading Partner should contact the Home Submission Processing Center (SPC) EMS Help Desk. They will document the problem and refer it to a computer specialist.

f. Successful Logon

It should be noted that a TP's initial compression method will be "NONE". To override the default, the TP must select a compression method (which is discussed later in this section). The FEPS does not auto-sense compressed files. Acknowledgment files will then be compressed and sent to the TP using the TP's selected compression method. The TP is also expected to submit file(s) compressed in the same manner.

At any prompt, if trading partner does not respond in **60** seconds, the following actions will be taken:

- display "DISCONNECTING FROM EFS."
- disconnect the TP.

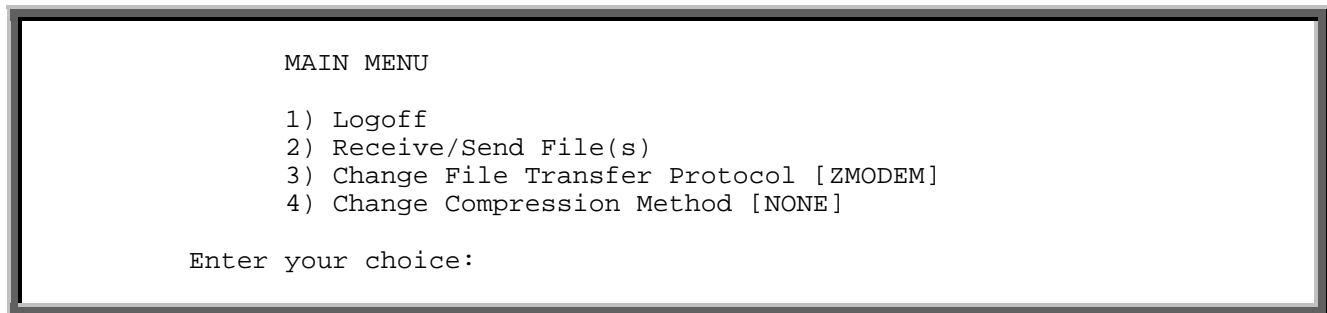


Figure 6. Initial Main Menu Display.

SECTION 2 DATA COMMUNICATIONS

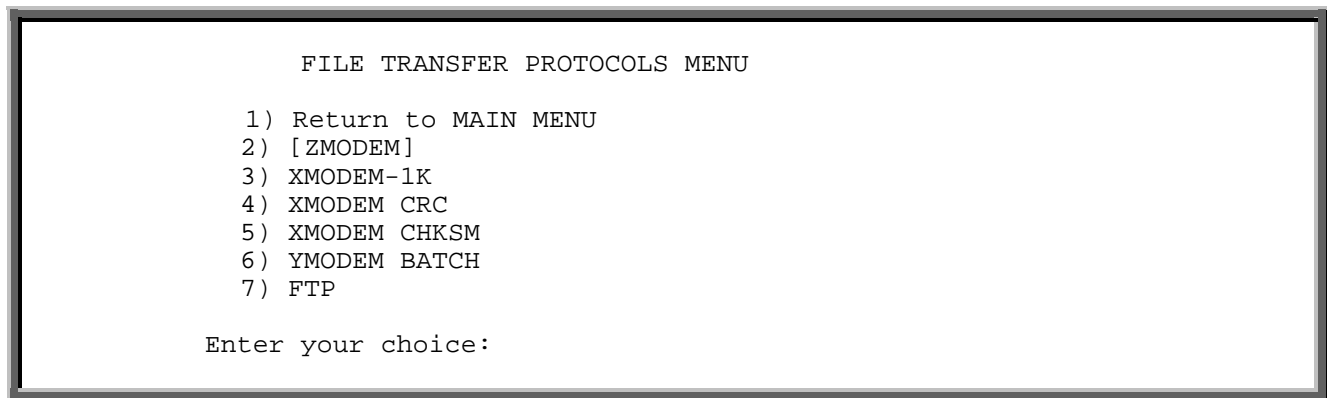
.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

From the Main Menu, the TP can end the session by choosing “Logoff”, receive/transmit a file by choosing “Receive/Send File(s)”, change the file transfer protocol by choosing “Change File Transfer Protocol”, or change the compression method by choosing “Change Compression Method”.

g. Changing File Transfer Protocol

When the TP chooses “Change File Transfer Protocol”, the menu shown in **Figure 7** will be displayed. Brackets will frame the TP’s current file transfer protocol. Before a TP can use the FTP protocol, **TP** must provide certain configuration information to the IRS. If this information does not exist in the **FEPS** database, then “FTP” will not be displayed to the TP as one of the available protocols.

See Section 2.01 introductory information for the IRS person to contact regarding use of the FTP protocol.

The image shows a text-based menu titled "FILE TRANSFER PROTOCOLS MENU". It lists seven numbered options: 1) Return to MAIN MENU, 2) [ZMODEM], 3) XMODEM-1K, 4) XMODEM CRC, 5) XMODEM CHKSM, 6) YMODEM BATCH, and 7) FTP. The option [ZMODEM] is enclosed in brackets. Below the list, it says "Enter your choice:". The entire menu is enclosed in a rectangular border.

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) XMODEM CRC
5) XMODEM CHKSM
6) YMODEM BATCH
7) FTP

Enter your choice:
```

Figure 7. Initial File Transfer Protocol Menu Display.

The TP can change the protocol or return to the Main Menu. If the TP selects a protocol, the Main Menu will be redisplayed with the selected protocol in brackets as shown in **Figure 10**. This protocol setting will be saved in the **FEPS** database and will be used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

Any character other than one of the menu number choices is considered invalid (as shown in Figure 8).

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

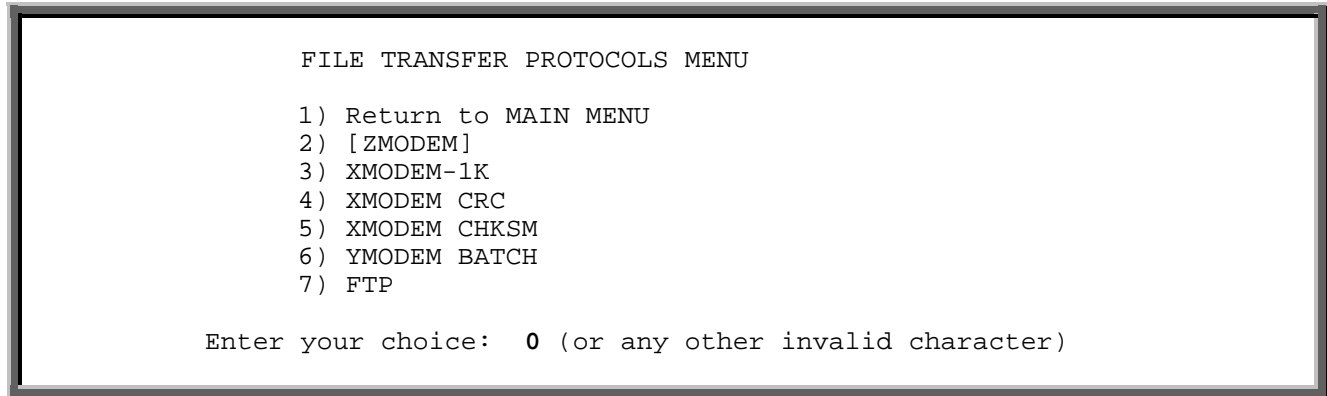


Figure 8. Invalid File Transfer Protocol Menu Selection.

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu will be displayed as shown in **Figure 9**. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

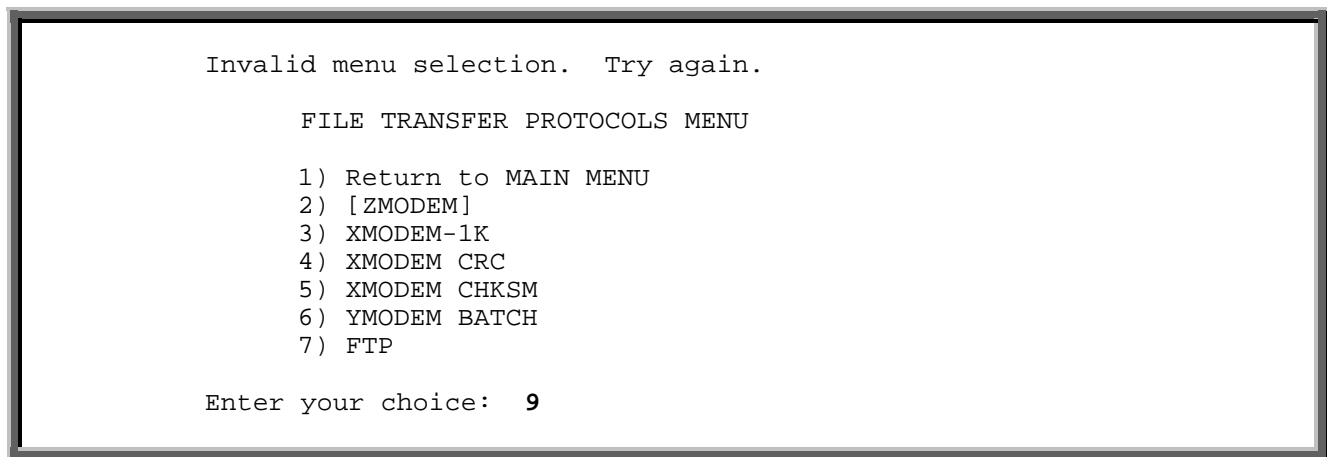
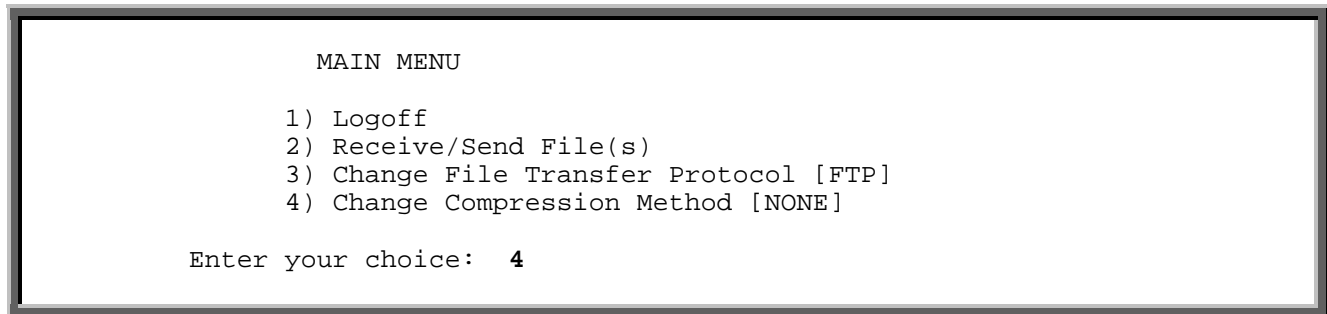


Figure 9. Invalid File Transfer Protocol Menu Selection Error Message.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU", the Main Menu is redisplayed.

A screenshot of a terminal window showing the 'MAIN MENU'. The menu lists four options: 1) Logoff, 2) Receive/Send File(s), 3) Change File Transfer Protocol [FTP], and 4) Change Compression Method [NONE]. Below the menu, it says 'Enter your choice: 4'.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]

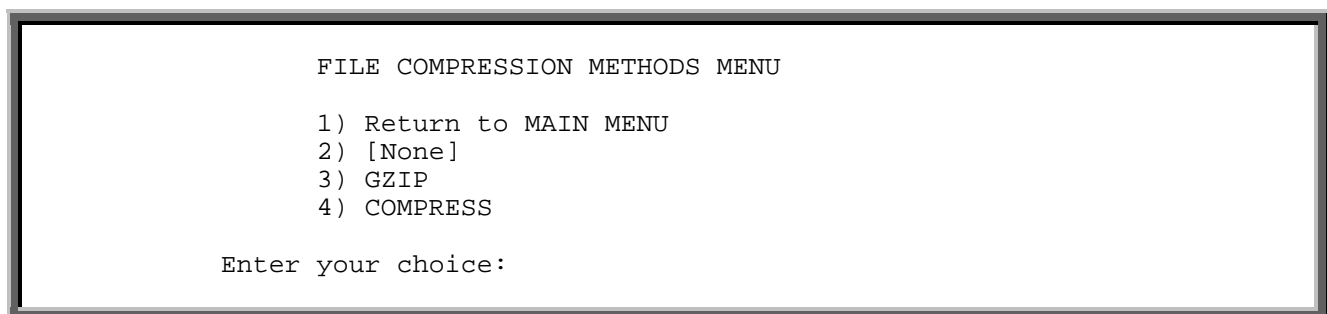
Enter your choice: 4
```

Figure 10. Redisplay of Main Menu after Protocol Change.

The TP can now end the session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change the file transfer protocol by choosing "Change File Transfer Protocol", or change the compression method by choosing "Change Compression Method".

h. Change Compression Method

The following discussion assumes the TP chooses "Change Compression Method." The File Compression Methods Menu will be displayed as shown in **Figure 11**. Brackets will frame the current compression method. The two supported compression methods are **GZIP** (a freeware program available at www.gzip.org) and **COMPRESS** (a Unix compression utility).

A screenshot of a terminal window showing the 'FILE COMPRESSION METHODS MENU'. The menu lists four options: 1) Return to MAIN MENU, 2) [None], 3) GZIP, and 4) COMPRESS. Below the menu, it says 'Enter your choice:'.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:
```

Figure 11. Initial File Compression Methods Menu Display.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

If the TP chooses a compression method, the Main Menu will be redisplayed with the selected method framed by brackets as shown in **Figure 14**. This compression method setting will be saved in the FEPS database and will be used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting will be "None". Before using compression, the TP must select a method from File Compression Methods Menu.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 5
```

Figure 12. Invalid File Compression Menu Selection.

If the TP enters a character other than one of the menu number choices (as shown in Figure 12), an invalid menu selection message along with the File Compression Methods Menu will be displayed as shown in Figure 13. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 3
```

Figure 13. Invalid File Compression Methods Menu Selection Response.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

If the TP chooses to return to the Main Menu, the Main Menu will be displayed again as shown in **Figure 15**. The TP can now choose to end the session, transmit another file, or change protocol and/or compression settings.

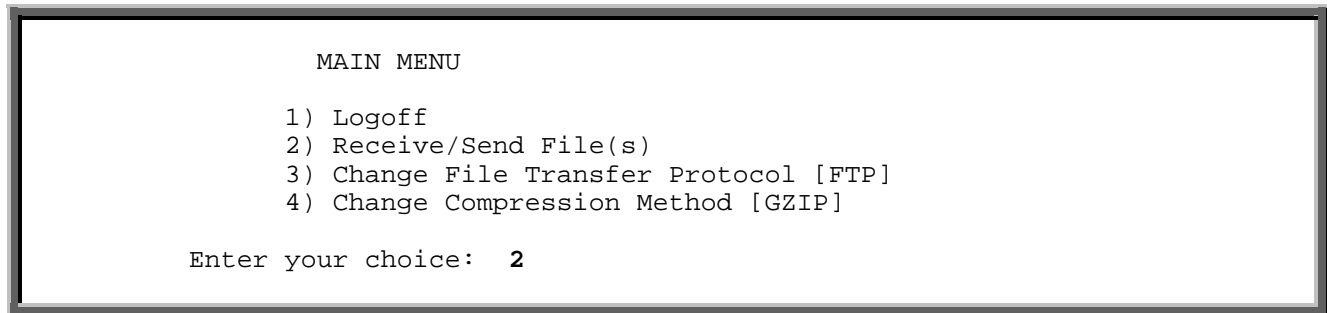


Figure 14. Main Menu Display After Change Compression Method Menu.

i. Receive/Send Files

When the TP chooses, the “Receive/Send File(s)” menu item, the FEPS TP interface software will check to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in **Figure 15** will be displayed followed by the “send” prompt shown in **Figure 21**. This will allow TPs to submit files even if there are no acknowledgment files awaiting TP receipt.

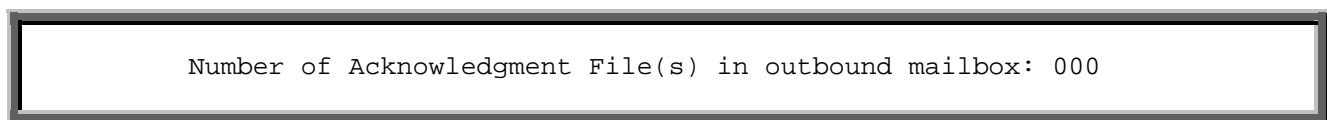


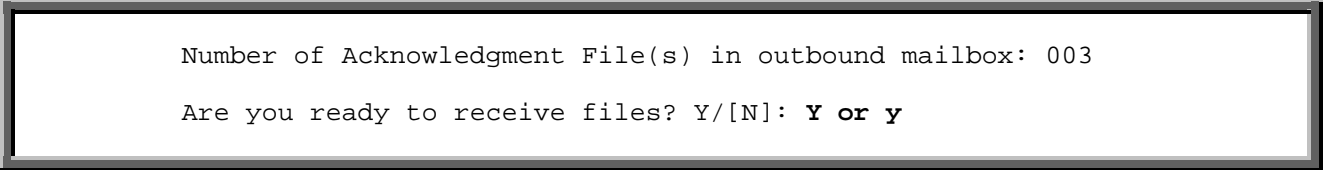
Figure 15. Zero Acknowledgment File Display.

If there are acknowledgment files, the messages shown in **Figure 16** will be displayed. The message will show the number of acknowledgment files in the outbound mailbox waiting to be picked up by the TP. The FEPS TP interface will send at most 50 acknowledgment files at a time. If there are more than 50 acknowledgments in the outbound mailbox the TP may choose item 2 from the Main Menu again to receive additional acknowledgments. The count of files in the outbound mailbox is recalculated every time the TP selects “Receive/Send File(s)”.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

(1) Receive Acknowledgment Files




```
Number of Acknowledgment File(s) in outbound mailbox: 003  
Are you ready to receive files? Y/[N]: Y or y
```

Figure 16. **One or More Acknowledgment Files Display.**

If the TP enters anything other than “Y” or “y”, the Main Menu (Figure 28) will be redisplayed. If the TP fails to respond affirmatively three consecutive times, FEPS will be disconnected rather than returned to the Main Menu.


The TP cannot send files until after receipt of acknowledgment files. If there are more than 50 acknowledgment files, the TP can send a file after receiving 50 acknowledgment files.

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin will be displayed. The message depends on the protocol being used. For Zmodem, any mode of Xmodem or any mode of Ymodem, the message in **Figure 17** will be displayed. For FTP, the message shown in **Figure 18** will be displayed.



```
EFS ready for modem download.
```

Figure 17. **Modem Download Notice for Zmodem, Xmodem, Ymodem Protocols.**



```
Putting File(s) by FTP.
```

Figure 18. **“Putting Files” Notice for FTP Protocol.**

Note: Beginning in 2004, If the TP is using FTP, or any mode of Xmodem as the file transfer protocol, up to 50 acknowledgment files will no longer be concatenated and sent to the TP as a single file. Regardless of protocol all acknowledgment files will be sent as separate files.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

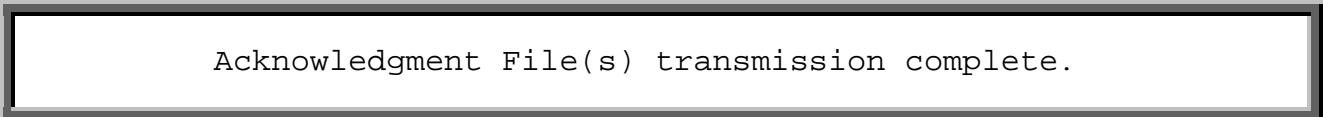
If the TP interface software detects that the transmission of Acknowledgment Files did not complete successfully, the message in Figure 19 will be displayed followed by the Main Menu (Figure 26). If this happens three times in a row, the TP will be disconnected.



```
Error transmitting Acknowledgment File(s).
```

Figure 19. **Acknowledgment File Transmission Error Message.**

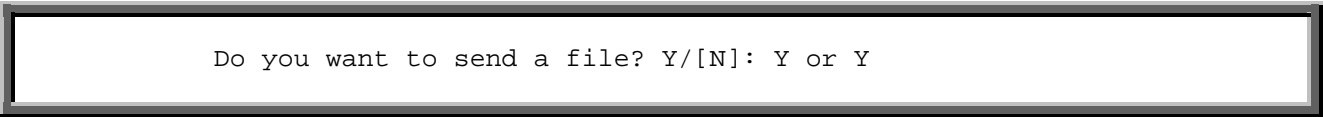
If the TP interface software does not detect an error, the message shown in Figure 20 will be displayed.



```
Acknowledgment File(s) transmission complete.
```

Figure 20. **Acknowledgment File Transmission Complete Message.**

Next the FEPS will ask if the TP wants to send a file as shown in **Figure 21**.



```
Do you want to send a file? Y/[N]: Y or Y
```

Figure 21. **Send File Prompt.**


If the TP enters anything other than “Y” or “y”, the Main Menu (Figure 26) will be redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP will be disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem Batch, or any mode of Xmodem, the FEPS will prompt the TP to start the file transfer as shown in Figure 22.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

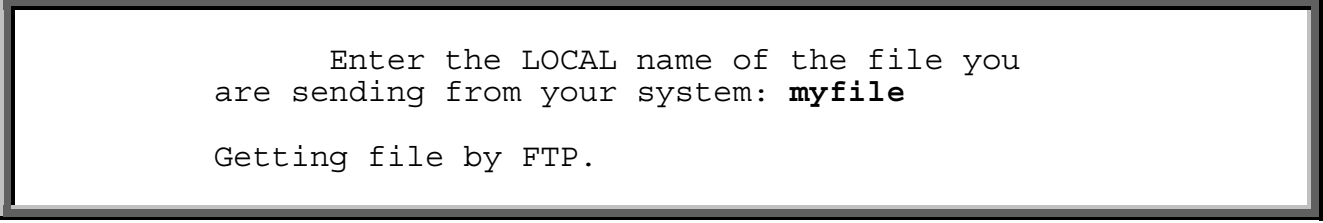
(2) Send File(s)



```
Enter an upload command to your program now.
```

Figure 22. **Modem Upload Prompt for Zmodem, Xmodem, Ymodem Protocols.**

If the TP is using the FTP protocol, the FEPS will prompt the TP to supply a file name as shown in Figure 23. After supplying the file name the TP will be notified that the FTP transfer is beginning. This notice is also shown in Figure 23.



```
Enter the LOCAL name of the file you
are sending from your system: myfile

Getting file by FTP.
```

Figure 23. **FTP File Name Prompt.**

Once the TP has been notified that the file transfer is beginning (Figure 22), the TP has 60 seconds to begin the file transfer. If the FEPS does not receive at least part of the TP's file within 60 seconds, the TP will be disconnected.

If the FEPS does not detect an error, the transmission confirmation message shown in Figure 24 will be displayed followed by the Main Menu (Figure 26).

If the TP hangs up without receiving the confirmation message, the file may be discarded and a Communication Error Acknowledgment File may be generated.

The transmission confirmation message contains the Global Transaction (GTX) Key and the Acknowledgment Reference File Name. The GTX Key is the unique identifier assigned by the FEPS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The Acknowledgment Reference File Name is used when constructing the name of the acknowledgment file delivered to the TP.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

Transmission file has been received with the following GTX Key:

T20011020123423.1700 10200001

Figure 24. **Transmission Confirmation Message Display.**

If the FEPS detects that the transmission did not complete successfully, the message in Figure 25 will be displayed followed by the Main Menu (Figure 26). If this happens three consecutive times, the TP will be disconnected.

Error receiving file. You must send it again

Figure 25. **Transmission Receipt Error Message**

The Main Menu is redisplayed as shown in Figure 26. The TP can now end the session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change the file transfer protocol by choosing "Change File Transfer Protocol", or change the compression method by choosing "Change Compression Method".

Another batch of returns or ETDs can be transmitted.

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]

Enter your choice: 8 (or any other invalid character)

Figure 26. **Redisplay of Main Menu.**

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

If the TP enters a character that is not one of the listed number choices, an invalid menu selection message along with the Main Menu will be displayed as shown in Figure 27. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.  
  
MAIN MENU  
  
1) Logoff  
2) Receive/Send File(s)  
3) Change File Transfer Protocol [FTP]  
4) Change Compression Method [GZIP]  
  
Enter your choice: 1
```

Figure 27. Invalid Main Menu Selection.

j. Logoff

If the TP chooses to logoff, the FEPS will perform any necessary clean up activities, record statistical information in the FEPS database, and then display the message shown in Figure 28. **The TP should not hang up before receiving the disconnect message. If the TP does hang up prematurely, the FEPS may not complete its cleanup activities. This could result in the TP receiving acknowledgment files again in the next login session or in having submission file discarded.**

```
DISCONNECTING FROM EFS.
```

Figure 28. End of TP Session Message.

k. Example of Logon, Receive, Send, Logoff

Figure 29 illustrates a complete TP session including login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

```
*****WARNING*****
      Unauthorized access is prohibited by Public Law 99-474
      "The Computer Fraud and Abuse Act of 1986"
```

This is a United States Government system. It is intended for
The communication, transmission, processing, and storage of
Official and other authorized information only.

USE OF THIS SYSTEM CONSTITUTES CONSENT TO
MONITORING AT ALL TIMES AND IS NOT SUBJECT
TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY! ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES
CONSENT TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

Login: 00000
Password: **password**
Last login: Sun Aug 13 10:58:58 from computername

F O R O F F I C I A L U S E O N L Y

```

# #####
# # # #
# # # #
# #####
# # # #
# # # #
```

U.S. Government computer

F O R O F F I C I A L U S E O N L Y

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]

Enter your choice: 2

Figure 29. TP Session to Pick Up Acknowledgments and
Transmit a Tax Return File.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

T20011020123423.1700                10200001

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]

Enter your choice: 1

DISCONNECTING FROM EFS.
```

Figure 29 (cont). TP Session to Pick Up Acknowledgments and Transmit a Tax Return File.

9. Global Transaction (GTX) Key Format

- a. Global Transaction (GTX) Key example: SYYYYMMDDhhmmss.xxxx.

S = Processing Site Identifier

T = TCC

U = Austin

YYYY = Year, Year, Year, Year

MM = Month, Month

DD = Day, Day

hh = Hour, Hour

mm = minute, minute

ss = second, second

xxxx = milliseconds

- b. The Global Transaction (GTX) key is the file name on the UNIX FEPS machines and can also be used by the Help Desk Staff to research the status of a transmission. The acknowledgment Reference File Name is MMDDnnnn followed by an extension as below.

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

10. Acknowledgment File Name Formats

The format of the reference name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the **FEPS**. The reference name is used to generate the acknowledgment file name.

The **FEPS** acknowledgment files will be named as described in **Figure 30**.

Form and Format	ACK Ref. File Name (Note 1)	ACK Ref. File Name w/ GZIP (Note 2)	ACK Ref. File Name w/ COMPRESS (Note 3)
1065/1040/ETD -			
Proprietary (TRANA/TRANB/RECAP)			
FEPS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

Figure 30 ACK File Names for Ymodem Batch and Zmodem protocols

Note 1: MM = month
DD = day
nnnn = 4 digit sequence number

MMDD is taken from the GTX Key.

nnnn is a 4-digit sequence number generated by the FEPS at the time the TP submitted the file.

Note 2: GZIP will preserve the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

Note 3: Compress does not preserve the uncompressed ACK file name.

If a transmitter submits a file that is given the GTX Key "T20011020154710.0800", the first four digits of the reference name would be "1020". The next four digits would be a sequence number generated by the FEPS, e.g., "0001". The Acknowledgment Reference File Name, derived from the date and the Trading Partner DataBase, would then be "10200001". An FEPS Communications Error Acknowledgment File would be named "10200001.NAK". An Acknowledgment File from the Unisys system would be named "10200001.ACK". If the Acknowledgment File were compressed with GZIP, it would be named "10200001.GZ". If the Acknowledgment File is compressed with Unix COMPRESS, it would be named "10200001.Z".

SECTION 2 DATA COMMUNICATIONS

.01 IRS Front-end Processing Subsystem (FEPS) (Continued)

Note 4: The Acknowledgment File names shown in these figures use upper case letters. These are the names as they appear on the IRS system. Some file transfer protocols and/or some operating systems may translate the names into lower case.

SECTION 2 DATA COMMUNICATIONS

.02 Receiving the Acknowledgment File

1. The Acknowledgment File identifies which returns have been accepted, rejected, or identified as duplicates.
2. Each file of electronic returns transmitted to the Service will normally be acknowledged within two workdays of receipt.
3. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns that were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the appropriate service center for assistance.
4. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, either the 20 character GTX key or the Acknowledgment Reference File Name. The Acknowledgment Reference File Name is a combination of "MMDD" and a 4-digit sequence number plus ACK or NAK file extension.
Note: "MM" represents month and "DD" represents day of the transmission. The 4-digit sequence number is stored in the Transmitters Profile Database and is incremented each time a transmission file is received by the FEPS.

Any electronically transmitted return that is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.

5. When a transmission has been rejected after three attempts, contact the appropriate service center's Electronic Filing Unit Help Desk for assistance.
6. (NOTE that there is no concatenation for 1065).
7. NOTE: If using ZMODEM, **up to 50** Acknowledgment Files are sent separately within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files. The IRS system will supply the GTX key and Acknowledgment Reference File Name (MMDDnnnn) to the transmitter at the end of the transmission confirmation message as shown below.

Transmission file has been received with the following GTX Key:

T20011020123423.1700 10200022

In this example the GTX key is the 20 character date time stamp and the Acknowledgment Reference File Name is to the right of it. The GTX key uses the following format:
YYYYMMDDhhmmss.xxxx

S = System ID
 T = TCC
 U = Austin
YYYY = year
MM = month

DD = Day
hh = hour

mm = minute
ss = second
xxxx = milliseconds

SECTION 2 DATA COMMUNICATIONS

.02 Receiving the Acknowledgment File

8. For the Acknowledgment Reference name, 1020022 represents 10th month, 20th day transmission sequence number 22 for the Trading Partner.
9. When a return or an ETD in a Transmission has been rejected after three attempts, contact the appropriate submission processing center's Electronic Filing Unit e-Help Desk for assistance.
10. Note: If using YMODEM-Batch, the FEPS send each Acknowledgment File as a separate file. Block zero ("0") identifies the filename.

Data is transmitted starting in Block one ("1") up to Block 255 and then the block number rolls to Block 0. the last block file is padded with "CtZl Z" characters. The next transmission packet should be the EDT character. A Block 0 without a filename will be followed by the EDT character.

11. Note: If using ZMODEM, each Acknowledgment File is sent separately "zfin" at the end of all files.
12. For Communication Error Messages, see Section 2 on Communications Error Messages.
13. For information on how to read the Acknowledgement File, see Section 7
14. For information on how to batch return transmission files and match them with ACK files, see Section 7.

SECTION 2 DATA COMMUNICATIONS

.03 Transmitting Returns

1. All transmissions-related records are validated separately prior to validation of forms and schedule. **If there are errors with the transmission, the FEPS will reject the file and return a Communication Error ACK.** Any files in the TP mailbox must also be picked up by the TP before additional transmissions can be sent.
2. Immediately after receiving the ACK File(s), **if there are any**, the transmitter may transmit the required records in the following sequence:
 - a. Transmitter records: TRANA and TRANB. These records identify the transmitter.
 - b. Tax Return or Electronic Tax Documents (ETDs) records: See Part II (part b of this document)
Record Layouts for exact identifications for the return (RET), schedules (SCH), forms (FRM), statements (STM), state records (ST), and summary record (SUM).
 - c. RECAP record: The RECAP summarizes the transmission and is similar to the "trailer" of a file.

After completing a transmission, the TP may select Receive/Send from the main menu to send another transmission.

NOTE: TRANSMISSIONS ARE NOT VALIDATED DURING RECEIPT OF THE FILE. ONLY AFTER THE "Transmission has been received with the following GTX Key:", WILL THE ENTIRE TRANSMISSION BE VALIDATED. WHEN THE FIRST TRANSMISSION ERROR IS ENCOUNTERED, THE FEPS WILL DISCONTINUE VALIDATION AND GENERATE THE APPROPRIATE ERROR MESSAGE IN A COMMUNICATION ERROR ACKNOWLEDGMENT FILE. IT IS RECOMMENDED THAT THE TRANSMITTER RE-VALIDATE THE ENTIRE FILE BEFORE RE-TRANSMITTING CORRECTIONS TO ALLEVIATE SUBSEQUENT COMMUNICATION ERRORS, WHICH WILL GENERATE ADDITIONAL COMMUNICATION ERROR ACKNOWLEDGMENT FILE(S).

3. See Section 8, FEPS Transmission Validation, for a list of all Communication Error Message.

SECTION 2 DATA COMMUNICATIONS

.04 Problem Transmissions

1. If the transmitter disconnects during a transmission, or if the FEPS detected a transmission format error, the FEPS will send a Communications Error Acknowledgment (ACK) File, which indicates why the transmission was not processed.
2. The Communications Error ACK File will be sent any time a transmission level error is detected, whether or not other acknowledgment records are ready to be picked up. A Communications Error ACK File will NOT be sent if the transmitter only picks up acknowledgment files, and then selects logoff to disconnect the line.
3. Unless using Zmodem, Dial-up Transmitters should not transmit more than 500 electronic returns per transmission because if disconnected, the long distance charges could be costly. If the transmitter is not using file compression, fixed format data will take a longer amount of time to transmit than variable format data. If more than 500 returns are ready to be transmitted via dial-up, they should be sent in subsequent transmissions.

NOTE: If using ZMODEM with Checkpoint/Restart, a Dial-up filer may file up to 10,000 returns per transmission.

If a transmitter is using one of the high-speed transfer protocols, up to 10,000 returns may be filed per transmission.

4. The FEPS does support ZMODEM Checkpoint/Restart. To utilize this feature, the transmitter's communication package's ZMODEM setting for "Crash Recovery" should be set to "ON". If a transmission is aborted, the FEPS stores the partially transmitted file under the file name used by the transmitter in the ZMODEM protocol. If the next time the transmitter logs on and attempts to send the same previously named file, after receiving ACK Files, the FEPS will resume receiving the rest of the file. However, if on the next session, the transmitter attempts to send a new file, the previous partially received file will not be processed. In such a case, the transmitter will have to retransmit the whole file. For any other protocol, aborted transmissions must be restarted from the beginning since there are no checkpoint/restart capabilities.
5. Layout of Communications Error Acknowledgment File
 - a. Each Communication Error Acknowledgment File will have a sequence number assigned and the file will be sent to the transmitter in the order of the error.

Example: A transmitter's first transmission was successful, but the second one was aborted because of line noise. The first ACK File would be a regular one regarding acceptance/rejection of the returns within the transmission, followed by a Communications Error ACK File regarding the aborted transmission. Since the first transmission was sent on the UNISYS for processing, the Acknowledge for this file will be returned to the Trading Partner at a later time than when the Communication Error ACK was returned for the second file.

SECTION 2 DATA COMMUNICATIONS

.04 Problem Transmissions (Continued)

b. The layout of the Communications Error Acknowledgment File is below:

0120**TRANA9blanksTHIS IS A COMMUNICATIONS ERROR ACKNOWLEDGMENT
FILE47blanks#**

(The TRANA portion of the file is a total of 72 characters followed by 47 blanks and the pound sign (#) in the 120th position.)

0120**TRANB TRANSMISSION MMDDnnnn ON MM/DD/YYYY, HH:MM:SS WAS
UNSUCCESSFUL DUE TO THE FOLLOWING CONDITION:**

(The TRANB portion of the file is followed by blanks and a pound sign (#) in the 120th position; "Month,Month,Day,Day" = MMDD; "nnnn" = Transmission Sequence Number.)

0120**ACK**

(The ACK portion of the file containing one of the above Communication Error messages appears here, followed by blanks and a pound sign (#) in the 120th position.)

0120**RECAP**

(The RECAP portion of the file is followed by 106 blanks and the pound sign (#) in the 120th position.)

SECTION 3 TRANSMISSION FILE FORMAT

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
 - a. First, the communications link must be established using acceptable protocol.
 - b. Next, the transmitter will receive the acknowledgment transmission containing information about the previous transmission session, if an acknowledgment file exists.
 - c. Then, the return record transmission may commence. The return record transmission will consist of a series of logical records beginning with the Transmitter records, followed by some number of logical return records for a maximum of 10,000 returns per transmission for dial-up filers and 10,000 returns for dedicated/leased lines, and ending with a RECAP record.

CAUTION: Dial-up filers using ZMODEM with Checkpoint/Restart can file more than 500 returns per transmission with a maximum of 10,000 (Return Sequence Numbers 0000 – 9999). Dedicated leased line filers can file a maximum of 10,000 returns.

3. Each record within a transmission must be preceded by two four-byte fields, the Record Control Information. The first four-byte field is for a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).
4. Every record must have the Record Terminus Character (#) as its last significant byte. Note that provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., **CR** or **LF** may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

SECTION 3 TRANSMISSION FILE FORMAT

.01 General Description (Continued)

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. These records should be followed by the records comprising the tax returns being transmitted.
7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and the Record Terminus Character (#).
8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.
9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Section 11 Record Layouts.
10. Each logical record should contain all data fields pertaining to one printed page of an official schedule, form, or line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record.
11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:
 - Form 1065 Page 1 – 4;
 - Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form;
 - Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form;
 - Statement Records;
 - Summary Record.
12. Schedule, Form, and Statement Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return.) All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.
13. The file should be unlabeled (no standard header or trailer records).

SECTION 3 TRANSMISSION FILE FORMAT

.01 General Description (Continued)

14. Each file must contain only complete returns.
15. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.

SECTION 3 TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Section 11 Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. The fixed length option is indicated by an "F" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

When the fixed length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Fixed Format

- (1) Left-justify the field with trailing blanks.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Section 11 Record Layouts, left-justified. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

b. Numeric Fields - Fixed Format

- (1) Unsigned numeric fields: Right-justify with leading zeros.
- (2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank () indicates a gain and a minus sign (-) indicates a loss.
- (3) Signed numeric fields that can also contain literal values:
Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

SECTION 3 TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. The variable length option is indicated by a "V" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Section 11 Record Layouts, left-justified. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

- (1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following:
Date fields, Ratio (percentage) fields, Business Code field of
Schedules C and Agricultural Activity Code field of
Schedule F. The leading zero cannot be dropped from the "Type of Use"
fields of Form 4136.

- (2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be entered in the last position of the signed numeric field.

SECTION 3 TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options (Continued)

- (2) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1065) Schedule and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. This is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "[" and "]". The Field Sequence Number is a 4 position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three position must be present. For example, you can use [0010] or [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:

nnnn****RECORD ID GROUP [1st field sequence number]DATA...[next field sequence number]DATA...# ("nnnn" is the record byte count)

NOTE: THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

d. Statement and Summary Records - Variable Format

All data fields of the Statement and Summary Records must be formatted as fixed length fields. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part II Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

SECTION 4 FILE FORMAT

.01 GENERAL DESCRIPTION

All transmission data must be in ASCII Format. No binary fields may be transmitted.

- (1) All logical records must be transmitted electronically in a series of logical blocks. A four-byte counter must precede each logical record within a block. The byte count must include the length of the record plus the length of the byte count, the Start of Record Sentinel 4 asterisks ("****") and the Record Terminus Character pound sign or hash mark ("#").

NOTE: IBM byte counts must not be used. Using the IBM Byte Count will add four (4) positions to each record. This will increase the size of the record and shift everything over four (4) positions. This is not compatible with the Form 1065 programs.

- (2) Every logical record must have as its last significant byte the Record Terminus Character ("#").
- (3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length shown on the form/schedule in Section 11).

The following data structures are acceptable:

1. Variable Length, unblocked records
2. Variable Length, blocked records
3. Fixed Length, unblocked records

A fixed length, blocked record, data structure is unacceptable, as this format will produce blank padding between logical records within the block.

- (4) Files must not contain more than 500 Form 1065 tax returns in a single transmission.

SECTION 4 FILE FORMAT

.01 General Description – (Continued)

- (5) The first record on a transmitted file (the TRANA and TRANB records) contains information regarding the transmitter and file format. The records comprising a tax return being transmitted should follow this record. The last record on a transmitted file (RECAP Record) provides a total return count (Field #0010) which is compared to the IRS computer count.

The TRANA Record also uniquely identifies each file transmitted. Field #0080 (Transmission Sequence Number) of the record is used for this purpose.

- (6) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in Section 11. In addition, a variable field/record format for Schedule K-1 is acceptable. See details under Variable Length Option.
- (7) Each logical record should contain all data fields pertaining to one printed page of an official form or schedule or to a line of a statement. Therefore, the logical record contains an entire form or schedule, or a logical part (i.e., PG01 or PG02 of a form or schedule, or a line of a statement).

SECTION 4 FILE FORMAT

.02 RETURN SEQUENCE ORDER

The sequence of a complete Form 1065 tax return file submission is as follows:

- (1) Transmission (TRANA and TRANB) Record (REQUIRED)
- (2) Form 1065 Return (RET) Record (REQUIRED)
- (3) Schedule (SCH) Records - must be transmitted in ascending alpha sequence.

Note: If a schedule has the same alpha as another schedule, then the schedule must be transmitted in ascending numeric order.

- (4) Form (FRM) Records - must be transmitted in ascending numeric sequence.
- (5) Statement (STMbnn) Records for forms and schedules other than Schedule K-1.
- (6) Preparer Note Explanation
- (7) Election Explanation
- (8) Regulatory Explanation
- (9) Schedule K-1 (Form 1065) Records - must be transmitted in ascending numeric sequence. (2 Schedules K-1 Required)
- (10) Schedule K-1 (Form 1065) Statement (STM 99) Records if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1. The Statement Record (STM 99) for Schedule K-1 page 1 can trail the corresponding Schedule K-1 page 1 or it can trail the corresponding Schedule K-1 page 2 with the same sequence number and EIN.
- (11) Form 8865 Return (RET)
- (12) Schedule (SCH) Records – must be transmitted in ascending alpha sequence.
- (13) Form (FRM) Records – must be transmitted in ascending numeric sequence.
- (14) Statement (STMBnn) Records for forms and schedules other than Schedule K-1.
- (15) Preparer Note Explanation.

SECTION 4 FILE FORMAT

.02 RETURN SEQUENCE ORDER

- (16) Election Explanation
- (17) Regulatory Explanation
- (18) Schedule K-1 (Form 8865) Records – must be transmitted in ascending numeric sequence. (1 Schedule K-1 required when applicable).
- (19) Schedule K-1 (Form 8865) Statement (STM 100) Records if applicable, must be transmitted in ascending numeric sequence and must trail the corresponding Schedule K-1. The Statement Record (STM 100) for Schedule K-1 page 1 can trail the corresponding Schedule K-1 page 1 or it can trail the corresponding Schedule K-1 page 2 with the same sequence number and EIN.
- (20) Summary Record (REQUIRED)
- (21) RECAP Record (REQUIRED)

SECTION 4 FILE FORMAT

.03 FILER INFORMATION: (Information relating to a file submitted by a filer.)

- (1) The file should be unlabeled (no standard header or trailer records).
- (2) Each file must contain only complete returns.
- (3) Do not generate a page of a form or schedule if there are no entries on the page record. A blank page (Record ID only) will cause the return to reject. (Except in cases where multiple forms or schedules require that one page be present if the other is)
- (4) The first record of a complete Form 1065 transmission is the **TRANSMISSION (TRANA AND TRANB) Record**.
 - (a) The first record of a return consists of Form 1065 Page 1, Form 1065 Page 2, Form 1065 Page 3, and Form 1065 Page 4.
 - (b) The second series of records are the Schedule Records. They must be in ascending alpha sequence.
 - (c) The third series of records are the Form Records. They must be in ascending numeric sequence.
 - (d) Statements are the fourth series of records. The electronic filer can only use them when the number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate continuation Statement (STM) Record or a statement of explanation is required for a specific condition.
 - (e) The fifth series of records are the Explanation Records .
 - (f) Schedule K-1 Records are the sixth series of records. They must be in ascending numeric sequence.
 - (g) Schedule K-1 (Forms 1065) Statement (STM 99) Records – if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1. The Statement Record (STM 99) for Schedule K-1 page 1 can trail the corresponding Schedule K-1 page 1 or it can trail the corresponding Schedule K-1 page 2 with the same sequence number and EIN.
 - (h) The seventh series of records are Form 8865

SECTION 4 FILE FORMAT

.03 FILER INFORMATION: (Information relating to a file submitted by a filer.)

- (i) The eighth series of records are the Schedule Records for Form 8865. They must be in ascending alpha sequence.
 - (j) The ninth series of records are the Form Records for Form 8865. They must be in ascending numeric sequence.
 - (k) The tenth series of records are the Statement Records for Form 8865. Statements (STM 100) Records – if applicable, must be transmitted in ascending numeric sequence and must trail the corresponding Schedule K-1. The statement Record (STM 100) for Schedule K-1 page 1 can trail the corresponding Schedule K-1 page 1 or it can trail the corresponding Schedule K-1 page 2 with the same sequence number and EIN.
 - (l) A Summary Record will be the eleventh and final series of records for each tax return. This record will contain electronic filer identification data and counts of the Schedules, Forms and Statements included in the return.
- (5) The end of a logical transmission will be signaled by the literal "RECAP" Field #0000 of the Record ID) followed by the RECAP Record data and then the Record Terminus Character.

SECTION 4 FILE FORMAT

.04 MULTIPLE FORMS AND/OR SCHEDULES

The totals for multiple forms/schedules are consolidated on the first form or schedule record transmitted.

EXAMPLE: Form 8825 provides space for up to eight properties. If there are more than eight properties additional Forms 8825 are needed. The figures on lines 17 and 18 should be the combined totals of all forms.

.05 FIXED LENGTH OPTION (Fixed Format)

The Fixed Length Option requires that the entire tax return be transmitted exactly as defined in the record layouts, and all fields must be present. If a field contains no data, it must be blank-filled or zero-filled. A "F" in the Record Type Indicator (Field #0100) of the Transmission (TRANA) Record should indicate the Fixed Format.

NOTE: Fixed and Variable data should not be submitted in the same transmission.

When the fixed length option is used, the following data field conventions must be followed:

(1) Alphanumeric Fields - Fixed Format

- (a) Left-justify the field with trailing blanks.
- (b) Fields defined, as containing literal values (including embedded blanks) must be as specified in the Record Layouts. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

(2) Numeric Fields - Fixed Format

- (a) Unsigned numeric fields: Right-justify with leading zeros.
- (b) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank () indicates a gain and a minus sign (-) indicates loss.
- (c) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

SECTION 4 FILE FORMAT

.06 VARIABLE LENGTH OPTION (Variable Format)

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. The TRANA, TRANB, Statement Record, Summary, RECAP Records Preparer Note, Election Explanation and regulatory Record must be transmitted in a Fixed Format.

- (1) A "V" in the Record Type Indicator will indicate the Variable Format (Field #0100) of the Transmission (TRANA) Record. In this format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([]).

NOTE: Variable and Fixed data should not be submitted in the same transmission. Some returns must be submitted in fixed format.

NOTE: The Record Control Information must precede any variable format but must not be preceded by Field Numbers.

- (2) The Record Control Information and the Record Terminus Character must remain in Fixed Format. The individual data fields need only contain the significant data (i.e., no leading zeros or trailing blanks).
- (3) **IMPORTANT:** THE FOLLOWING THREE CHARACTERS left bracket "[", right bracket "]", and pound sign or hash mark "#" ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.
- (4) For Variable Length Records the following data field conventions must be followed:
Alphanumeric Fields - Variable Format
 1. Left - justify data in field. Do not enter leading blanks. Trailing blanks may be dropped.
 2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.

Numeric Fields - Variable Format

1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.

SECTION 4 FILE FORMAT

.06 Variable Length Option (Variable Format) – (Continued)

2. Signed numeric fields (money amounts): Leading zeros may be dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in field that can contain either a gain or loss, the minus sign ("-") must be entered in the last position of the signed numeric field.
3. Signed numeric field that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field, it is not necessary to enter trailing blanks.
4. Data is "butted up" or concatenated to field identifier with no intervening spaces.

NOTE: The Byte Count must include the four character Byte Count field, the record sentinel field and all left/right brackets including the field numbers.

(5) Statement and Summary Records - Fixed Format

Because the individual data fields of the Statement and Summary Records are not keyed to Field Sequence Numbers, all the data fields must be formatted as fixed length fields, so the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled.

When transmitting in fixed format, each Statement and Summary Record will begin the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format as shown in the Record Layouts. This is followed by the opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), and the Record Terminus Character (#).

See Section 5 for Statement Record information.

SECTION 4 FILE FORMAT

06 Variable Length Option (Variable Format) – (Continued)

EXAMPLE OF VARIABLE SCHEDULE K-1 RECORD:

0196****SCHbbbK1bbbbPG01b123456789b0000001[0010]01011999[0020]12311999
[0030]APPLDbFOR[0040]FITZPATRICK[0050]DISNEYLAND[0070]LOSbANGELOS[00
80]CA[0090]227341[0220]123456[0240]123456[0460]2357689[0620]734593#

- 1. BYTE COUNT (0196)**
- 2. START RECORD SENTINEL (****)**
- 3. RECORD - ID (SCHbbb)**
- 4. TYPE (K1bbbb)**
- 5. PAGE NUMBER (PG01b)**
- 6. EMPLOYER IDENTIFICATION NUMBER (EIN) (123456789)**
- 7. FILLER (b)**
- 8. SCHEDULE OCCURRENCE NUMBER (0000001)**
- 9. FIELD NUMBER (0010)**
- 10. DATA (01012000)**
- 11. RECORD TERMINUS CHARACTER (#)**

NOTE: "b" represents a space/blank

SECTION 5 TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

The first record on each file must be the Transmission (TRANA and TRANB) Record that will identify the Transmitter, the file format and the specific file being transmitted. The Transmitter is the firm transmitting directly to the IRS.

.02 TAX RETURN RECORD (Form 1065) (REQUIRED)

The second record is the Return Record. Each tax return must start with a Form 1065 Page 1 and followed by a Form 1065 Page 2, 3 and 4.

.03 SCHEDULE RECORD

If Schedule Records are included in the return they should follow the Form 1065 return and be the second series of records. Each Schedule Record within a Form 1065 contains a Schedule Occurrence Number (Field #0005). This number increments within the schedule itself. If a return contains several Schedule B's and Schedule F's the Schedule B Schedule Occurrence Number would begin with 0000001 incremented by one for each succeeding Schedule B. The first Schedule F Schedule Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also be incremented by one for each succeeding Schedule F (i.e., 0000002, 0000003, 0000004, etc). Each schedule page should appear in ascending alphabetical order by schedule type. For each schedule page filed the appropriate summary count should be incremented.

.04 FORM RECORD

If Form Records are included in the return they should be the third series of records and should follow the schedules if present. Each form record within a Form 1065 return contains a Form Occurrence Number (Field #0005). This number increments within the form itself. If a return contains several Forms 4562 and Forms 8825, the Form 4562 Form Occurrence Number would begin with 0000001 for both page 1 and 2, incremented by one for each succeeding Form 4562. The first Form 8825 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also increment by one for each succeeding Form 8825 (i.e., 0000002, 0000003, 0000004, etc). Forms must be in ascending numeric sequence order.

SECTION 5 TYPES OF RECORDS

.05 STATEMENT RECORD - (STMbnn)

- (1) Statement Records are the fourth series of records after Returns, Schedules and Forms and can be used only where the Record Layout specifies "**STMbnn**".
Statement Records are only used WHEN:
 1. The number of data items exceeds the number that can be contained in the blank provided on the printed form or schedule. Data must be provided on a separate Statement (STM) Record; or
 2. A statement of explanation is necessary under certain conditions (REQUIRED)
- (2) An optional statement (marked with an asterisk "*" sign in the record layout) or a required statement (marked with a commercial at sign "@" in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.
- (3) Each line of a statement must contain the EIN of the primary taxpayer and is considered a record itself.
- (4) After the EIN, each line of the statement data must equal 80 characters or bytes. The total bytes for each line must equal 132.
- (5) All Statement Records must be in Fixed Format.
- (6) Each Statement Record is given a sequential number from 01 to 98. References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

NOTE: Although Statement Record reference numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.
- (7) A statement for a return, schedule or form record may have at least one Statement Record. Each Statement Record may have up to 99 pages and each page will consist of 50 lines per page.
- (8) Statement (Global) - Free form Statement Record used for part, or all of a schedule/form.

SECTION 5 TYPES OF RECORDS

.05 STATEMENT RECORD - (STMbnn) – (Continued)

- (9) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #0310 in Form 1065), will begin with line 1. Data should appear left justified as a continuous print line. The same statement may be continued with additional lines, consecutively numbered, until a maximum of 50 lines have been formatted for the first page or the end of the information needed to be formatted as a statement has been reached, whichever comes first. If additional lines are needed to complete a statement, an additional page with a maximum of 50 lines may be formatted continuing with the line numbering sequence starting with line one.
- (10) The Statement Record with tabular data may contain column headings (tabular column titles) spaced with the headings as they would appear on the printed form. If the statement data does not require tabulation, free format is allowed.

SECTION 5 TYPES OF RECORDS

.06 SCHEDULE K-1 (Forms 1065 and 8865) STATEMENT RECORD - (STMb99 and STMb100)

Statement (STM 99 and STM 100) – Free form Statement Record for Schedule K-1. The Statement Record for a Schedule K-1 is used in place of paper attachments to the Schedule K-1. There is only 1 statement (STM 99 and STM 100) per Schedule K-1. The Schedule K-1 sequence range is 0000001-9999999. Statements Records and the Schedule K-1 must have the same sequence number and Employer Identification Number (EIN). A Schedule K-1 Statement Record (STM 99 and STM 100) must trail the corresponding Schedule K-1. The Statement Record (STM 99 and STM 100) for Schedule K-1 page 1 can trail the corresponding Schedule K-1 page 1 or it can trail the corresponding Schedule K-1 page 2 with the same sequence number and EIN. However, a Statement Record (STM 99 and STM 100) for a Schedule K-1 page 2 CANNOT trail the corresponding Schedule K-1 page 1 with the same sequence number and EIN. Each Statement Record may have up to 99 pages and each page will consist of 50 lines per page.

Example: (STM 99 and STM 100)

Schedule K-1	Page 1	00-0000000		Sequence 1
Schedule K-1	Page 2	00-0000000		Sequence 1
STM 99	Page 1	00-0000000	LN 1	Sequence 1
Schedule K-1	Page 1	00-0000000		Sequence 1
Schedule K-1	Page 2	00-0000000		Sequence 1
STM 100	Page 1	00-0000000	LN 1	Sequence 1
STM 100	Page 1	00-0000000	LN 2	Sequence 1

Or

Schedule K-1	Page 1	00-0000001		Sequence 1
STM 99	Page 1	00-0000001	LN 1	Sequence 1
Schedule K-1	Page 2	00-0000001		Sequence 1
STM 99	Page 1	00-0000001	LN 2	Sequence 1

Note: Statement Records (STM 99 and STM100) will have 99 pages with 50 lines per page.

.07 Preparer Note Explanation

The preparer record is to provide additional voluntary information related to the tax return but not required to be attached to the return.

SECTION 5 TYPES OF RECORDS

.08 Election Explanation

The election explanation record can be used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose.

.09 Regulatory Explanation

The regulatory explanation can be used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose .

.10 SUMMARY RECORD (REQUIRED)

The Summary Record or Schedule K-1 Summary Record is the final record for each Form 1065 tax return. This record will contain filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-P.

.11 RECAP RECORD (REQUIRED)

The RECAP Record is the final record in a return file. Fields in this record cross-reference the transmitter's information from the first record of the Transmission (TRANA and TRANB) Record. The RECAP Record contains a field that specifies the Total Return Count (Field #0030) for all the records submitted within the transmission.

Note: The Preparer Note, Election Explanation and Regulatory Explanation Records are allowed a maximum of 20 pages and 4,000 characters per page.

SECTION 6 TYPES OF CHARACTERS

The following illustrates the various characters that are allowed in electronically filed returns:

.01 ALPHA (A) A - Z Upper case alpha characters only. (Literal - must be in the exact character string as shown in Section 11 Record Layouts)

.02 NUMERIC (N) 0 - 9 Numeric characters only - must be right-justified, zero-filled when using fixed format.

- (1) Money amount field (N) - 12 characters - 11 numeric characters followed by a minus sign (-) to represent a negative amount, or followed by a blank space to represent a positive amount.

Note: On Schedule K-1 (Field #0220 - #0270) omit the minus sign. Enter as a positive amount.

Whole dollars are only allowed (no cents); no decimals allowed

Significant entries (not all zeros) - must be right-justified; zero-filled;

Non-significant entries - zero-filled or space/blank; no dollar signs, decimal points, or other non-numeric characters are allowed.

- (2) Percentage Fields for Form 1065 and related forms and schedules are 6 numeric

Must be left-justified, zero-filled and no decimal points entered. (The decimal point is assumed to be between the third and fourth position)

EXAMPLE: 25.32% = 025320
105% = 105000
If less than 100% - precede with one zero

Non-significant Percentage Fields - zero-filled or space/blank

- (3) Percentage fields for Form 5471 and its schedules, and Form 8865 are 11 numeric. The Treasury Department's "Divide By Convention" must be used Format:nnnnnnn.nnnn. Seven numeric characters to the left of the decimal and 4 numeric characters to the right. (no decimal point should be entered)

EXAMPLE: 8.2% = 0000082000

SECTION 6 TYPES OF CHARACTERS – (Continued)

- (4) Zip Code (N) - 12 character numeric field, must be left- justified. If using only 5 Zip Code characters, the last 7 remaining digits must be either space/blank or zero-filled. If using only 9 Zip Code characters, the last 3 remaining digits must be space/blank or zero-filled.

EXAMPLE: nnnnnbbbbbbb
 nnnnnnnnnbbb
 nnnnnnnnnnnn

- (5) Other (N) - If present - must be all numeric, right-justified, zero-filled;

If not present - blank-filled unless otherwise specified in the Record Layout for that field.

- (6) Dates (DT) - M = Month, D = Day, Y = Year (YYYYMM, YYYYDD or YYYYMMDD)
If date is not known or covers various dates, the date must be blank filled.

.03 ALPHANUMERIC (A/N) A - Z (Uppercase), 0 - 9 and special characters as listed below:

Literal must be the exact character string as shown in Section 11 Record Layouts.

- (1) Special Data Characters - Only the following characters can be used in certain cases: Ampersand (&); Blank () - often shown as "b"; Hyphen (-); Percent (%); Slash (/); (<) Less Than
- (2) Special Delimiters - Only used to delimit:
Field numbers - Brackets - Left ([), Right (]);
Beginning of Record - asterisk (****)
End of Records - Pound Sign (#)
- (3) Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

ASCII		EBCDIC		ASCII EBCDIC	
Symbol	Hex	Hex	Symbol	Hex	Hex
[5B	AD	-	2D	60
]	5D	BD	&	26	50
#	23	7B	/	2F	61
<	3C	4C	%	25	6C

NOTE: Some of the above symbols are not permitted in certain fields.

SECTION 6 TYPES OF CHARACTERS – (Continued)

.04 SPECIAL CASES FOR SPECIAL FIELDS

(1) TAX PERIOD:

Form 1065 Field #0005 of the Record Identification

Form 8865 Field #0006 of the Record Identification

1. For the purpose of this publication the valid tax periods for Tax Year 2003 are:
 - (a) Calendar Year returns = 200312
 - (b) Fiscal Year returns = 200401, 200402, 200403, 200404, 200405, 200406
2. The Tax Period, Field #0005 (Form 1065) or Field #0006 (Form 8865) in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YY = year and MM = month). Example: A return with a Calendar Year Ending of December 31, 2003 will be assigned a Tax Period of 200312. Returns filed under the 52 - 53 week rule may not end more than 6 days before or more than 3 days after the close of the month. They should be assigned a Fiscal Year Ending based on that month (i.e. if the ending date is June 3, 2004, the Tax Period field will be 200405 or if the ending date is June 25, 2004, the Tax Period is 200406).

(2) NAME CONTROL:

1. The Name Control (Field #0030) of the Return Record for a partnership should be determined from the information specified on (Field #0040) Name of the partnership line. The Name Control consists of the first four significant characters of the first individual's last name if the partnership's name is a series of individual's names, or the first few significant characters of the name of the partnership if the name is a business name.

SECTION 6 TYPES OF CHARACTERS – (Continued)

.04 Special Cases for Special Fields - (Continued)

EXAMPLES:

<u>Partnership Name</u>	<u>Name Control</u>
Trade name or "doing business as" The Flower Diner	FLOW
Partnership name Green Brothers	GREE
List of Partners J. Apple T. Banana, et al. General partnership D. Dahlia general partner,	APPL DAHL et al.
Shamrock, Shinleaf and Smartweed	SHAM
Bones and Bones Attorneys at Law	BONE
James En & Robert Yee	EN
En, En Yee & Yee	EN
James, Mary and John Grey	GREY
Three States Legal Services	THRE

2. Disregard blanks between letters in the last name. Omit punctuation marks, titles and suffixes. Exclude the word "the" when followed by more than one word.
3. For Indian tribes, use the name of the tribe.
4. Before determining the name control, take the following into consideration.
 - a. The first position can only be alpha and numeric characters, A-Z and 0-9.

SECTION 6 TYPES OF CHARACTERS – (Continued)

.04 Special Cases for Special Fields – (Continued)

(b) Positions 2, 3, and 4 can be alpha and numeric characters A-Z and 0-9; the ampersand (&), hyphen (-) and blanks are the only special characters allowed.

(c) Intervening blanks between characters are not allowed.

EXAMPLES: Individual Name

Primary Name Control

John Brown	BROW
John Lea-Smith	LEA-
John Di Angelo	DIAN
John O'Neil	ONEI
John En, Sr.	EN
Joe McCarty	MCCA
Mary Smith & John Jones	SMIT

Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, and Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

EXAMPLES: Individual Name

Primary Name Control

Pedro Paz-Ayala	PAZ-
Abdullah Allar-Sid	ALLA
Juan de la Rosa Y Obregon	DELA
Jose Alvarado Nogales	ALVA
Donald Vander Neut	VAND
Otto Von Wodtke	VONW

Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female). The last name Nguyen is common.

SECTION 6 TYPES OF CHARACTERS – (Continued)

.04 Special Cases for Special Fields – (Continued)

5. Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

(4) NAME LINE 2:

1. Will be used for street addresses that require two lines or "In Care Of" address. An "In Care of" address must be indicated by a percent character (%) followed by a blank and the name that is in care of delivery.

EXAMPLE: Mr. John Jones
In Care of Alice B. Smith
801 Brown St.

ENTER AS: JOHN JONES (Primary First Name, Primary Last Name)
% ALICE SMITH (Name Line 2)
801 BROWN ST (Street Address)

2. Is alphanumeric, left-justified and can have no leading or consecutive embedded spaces. The only special characters allowed are space, ampersand (&), hyphen (-), slash (/), less than (<), and in care of (%).

(5) EIN: Must be 9 numeric characters, left-justified 0 - 9

(6) STREET ADDRESS:

1. Is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-), and slash (/).
2. Only one intervening space may separate any two components. Periods should be deleted from these lines.
3. The first position or character must be alphabetic or numeric.
4. Enter the house number and street, route number, post office box, or box number. The literal "NONE" must be entered in the street address if there is no number and street, post office box, or rural route.

SECTION 6 TYPES OF CHARACTERS – (Continued)

.04 Special Cases for Special Fields – (Continued)

5. Special instructions for Schedule K-1 foreign addresses: Enter street address, including province and or mailing code in Field #0060.

EXAMPLE:

**Field # 060 - "20 CHAMPS ELYSEE 75307 PARIS
(7 blanks)"**

Field # 065 - "PARIS (30 blanks)"

Field # 070 - "FRANCE (16 blanks)"

Field # 080 - ". "

Field # 090 - "(12 blanks)"

If Field # 060 and # 065 require more than 35 characters, abbreviate whenever possible.

6. Words may be abbreviated, using the standard abbreviations in Section 1, unless the word is a proper name.

EXAMPLES

ENTER AS

South Court Street

S COURT ST

Circle Drive

CIRCLE DR

Lane Building

LANE BLDG

Northeast Street

NORTHEAST ST

Third Street

THIRD ST

3 Ave.

3RD AVE

7. If two addresses are present, enter the address shown immediately above or before the city and state in the Street Address Field.

EXAMPLE 1: **Mr. John Jones
801 N. Erie Street
P.O. Box 1502
Toledo, OH 43603**

ENTER AS: **JOHN JONES (Primary First Name, Primary
801 N ERIE ST (First Address Line)
PO BOX 1502 (Second Address Line)**

.04 Special Cases for Special Fields – (Continued)

ENTER AS: **JOHN JONES** (Primary First Name,
 Primary Last Name)
PO BOX 1502 (First Address Line)
801 N ERIE ST (Second Address Line)

8. Enter college, building, or post office branch as the address if no mailing address is given.
9. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.
10. Always add st, nd, rd, th, to a numbered street or avenue.
EXAMPLES: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
11. Enter 1/2 as 1/2 (no blanks).
12. **Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.**
13. **For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City Field.**
(See Exhibit 1 for list of valid APO/FPO City/State/Zip Codes).
14. When it is necessary to abbreviate the street address data, see Section 1 for the recommended abbreviations.

The City Field will be invalid if it contains characters other than alpha or blank for cities that are not foreign. (The only special character allowed is the blank, but it must never be the first character.) If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., New York).

SECTION 6 TYPES OF CHARACTERS – (Continued)

.04 Special Cases for Special Fields – (Continued)

For Foreign Addresses: Enter name of country in this field, left justified and blank-filled. Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

(8) STATE

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **(See Page 7 for the standard Postal Service State Abbreviations, and Page 8 for the valid City/State/Zip Code combinations for military personnel with an overseas address)** These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for each state.

NOTE: For Foreign Addresses enter a period and a blank (".b") in the State Code field.

(9) ZIP CODE

Zip Code should be left justified. If there are only 5 zip code characters, the last 7 remaining digits may be either blank or zero-filled. If there are only 9 zip code characters the last 3 remaining digits may be either blank or zero-filled. Zip Codes must be within the valid range for that state.

(10) Special Instruction for Schedule K-1, Field #0030, Partner's Identifying Number

The Partner's Identifying Number (Field #0030) on the Schedule K-1 can be a Social Security Number (SSN) for an individual or an Employer Identification Number (EIN) for a trust or another partnership. Use the literals "APPLD FOR" or "FOREIGNUS" if the following applies:

"APPLD FOR" - If the partner does not have an identifying number but has applied for one, the literal "APPLD FOR" should be used in (Field #0030) of the Schedule K-1.

"FOREIGNUS" – If the partner is a non-resident individual and is not required to have a social security number, the literal FOREIGNUS should be used in (Field #0030) of the Schedule K-1.

SECTION 7 ACKNOWLEDGEMENT “ACK” FILE FORMAT

.01 ACKNOWLEDGEMENT FILE COMPONENTS

1. The IRS will acknowledge all transmissions by sending an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgement File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.
2. If the **entire transmission is rejected**, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a “T” in the Acceptance Code Field, and one ACK Error Record containing all transmission reject errors related to this transmission.
 - c. The RECAP Acknowledgement Record (ACK RECAP Record) with fields pertaining to accepted and rejected returns zero-filled.
3. If the **transmission is accepted**, the Acknowledgement File will contain the following:
 - a. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - b. Next, the RECAP Acknowledgement Record (ACK RECAP Record), which is the original RECAP Record updated with counts of the total accepted, duplicated, rejected returns, and IRS computed return count.
 - c. Finally, the FEPS generated Acknowledgement File Name containing an ETIN and an IRS generated sequence number.

.01 ACKNOWLEDGEMENT FILE COMPONENTS – (Continued)

4. The acknowledgement of a partnership return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 12 ACK Error Records for a rejected return.
 - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See the Acknowledgement Key Record Layout for the Values of the Acceptance Code.
 - b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of forms or schedules, the Field Sequence Number, and the Error Reject Code describing the specific error encountered – for up to eight unique errors.
5. Any tax return with an “**A**” in the Acceptance Reject Code Field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. This does not imply that the return will pass all IRS Service Center validity checks or post to the IRS Master File without delays.
6. If an ACK KEY Record contains an “**R**” in the Acceptance Code Field, the return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field, and must be corrected and resubmitted to the IRS to be considered as a filed return.
7. If an ACK KEY Record contains an “**D**” in the Acceptance Code Field, the return has been identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for the Primary EIN) or 2 or more returns with the same Primary EIN have been submitted on one transmission.
8. **Up to 96, three –position, Reject Codes** may be furnished to the Electronic Filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return or transmission to reject. Error Reject Code “613” is generated if more than the maximum number of reject conditions (96) are identified.
9. Error Reject Codes and references to validation criteria related to the errors are listed in Section 8. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Ogden IRS Center for assistance at (866) 255-0654.

.02 RECEIVING THE ACKNOWLEDGEMENT FILE

1. After the FEPS has verified that the transmitter is an authorized user and after a VALID logon, the following messages are sent from the FEPS back to the transmitter:

ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N]

NOTE: The default is N, to receive acknowledgment files, you must enter "Y" or "y", followed by carriage return "<cr>" to override. If not, you will be disconnected because it is a requirement of IRS e-file to pick up ACK Files timely. The next time you logon, you will be sent a Communications Error Acknowledgment File with the following message:

TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE

2. If an Acknowledgment File (Ack File) for a previous transmission of electronic returns or any Communications Error Acknowledgment Files from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files.
3. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance at (866) 255-0654.
4. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number. If no ACK File is received, call the Help Desk to be sure that there is not a processing delay. Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.
5. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance.
6. **NOTE:** If using XMODEM and any other YMODEM protocol, the Acknowledgement Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP Record to find each Acknowledgement File.

.02 RECEIVING THE ACKNOWLEDGEMENT FILE - (Continued)

7. **NOTE:** If using YMODEM-BATCH (FTPPI “y” or “Y”), then the Acknowledgement Files are sent separately within the transmission. Block zero (“0”) identifies the filename. Data is transmitted starting in Block one (“1”) up to Block “255” and then rolls to Block “0”. The last block for the file is padded with “Ctrl Z” characters. The next transmission packet should be the End of Transmission (EOT) character. If there is another file, the next block, Block “0” will contain the next filename. Otherwise a Block “0” without a filename will be followed by the EOT character.
8. **NOTE:** If using ZMODEM or YMODEM Batch, Acknowledgment Files are sent separately within the transmission, with “zfile” and “eof” in between each file, with a “zfin” at the end of all files. The IRS system will supply the file name (ETIN plus sequence number) to the Transmitter at the end of the “Successful Completion” message.

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

1. ACK Key Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKbbb"
0005	Reserved IP Address Code	1	"R" Reserved or Blank
0010	Filler	1	Blanks
0020	Employer Identification No. 9 (Partnership's EIN)	9	N
0030	Return Sequence Number	16	Numeric ETIN (5) Transmitter's Use Code (2) Julian Day (3) Trans Sequence Number (2) Blanks (4)
0040	Filler	12	Blanks
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission rejected
0060	Filler	2	Blanks
0070	Filler	3	Blank
0080	Date Accepted	8	YYYYMMDD
0090	Return DLN	14	N
0100	Number of Error Records	2	N 00-96
0110	Filler	33	Blanks
0120	Reserved	1	Blank
0130	Reserved	2	Blanks
	Record Terminus Character	1	"#"

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

2. ACK Error Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKRbb"
0010	Employer Identification No (Partnership's EIN)	9	N (Must match ACK Key Record)
0020	Error Record Sequence Number Record Number Within Transmission)	7	N Range:0000001 - 9999999
0030	Reserved	2	Blanks
0040	Error Form Record ID	6	A/N
0050	Error Form Record Type	6	A/N
0060	Error Form Page Number	5	N
0070	Error Form Occurrence	7	N Range:0000001 - 9999999
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	3	N
0100	Filler	56	Blanks
	Record Terminus Character	1	"#"

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

3. ACK Recap Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"RECAPb"
0010	Filler	8	Blanks
0020	Reserved	6	Blanks
0030	Total Return Count	6	N
0040	Electronic Transmitter Identification Number (ETIN)	7	N
0050	Julian Day of Transmission	3	N
0060	Transmission Sequence Number 2 for Julian Day In (Field #0050)	2	N
0070	Total Accepted Returns	6	N
0080	Total Duplicated Returns	6	N
0090	Total Rejected Returns	6	N
0100	Reserved	6	Blanks
0110	Reserved	6	Blanks
0120	IRS Computed Return Count	6	N
0130	Filler	17	Blanks
0140	Acknowledgment File Name	20	A/N [last byte is blank]
	Record Terminus Character	1	"#"

.04 EXAMPLES OF ACKNOWLEDGMENT "ACK" RECORDS

1. Example of Accepted Refund Return:

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'
SAGENTbD20040201199990003201AVbbbbbbbbbbbbbbCbbbbbbbPPb#0120****TRANB
b1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38110bb
bbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#0120****ACKbbbbbb624444444
1999900032010695bbbbbbbbbbbbA0000b2004020172265032006942bbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbbb000007199990
00320100000700000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbB20040201
123045.6789#

2. Example of Rejected Refund Return (Address field missing on Form 1065 – Reject Code 248):

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARE
R'SbAGENTD20040201199990003201AVbbbbbbbbbbbbbbCbbbbbbbPPb#0120****TRA
NBb1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb381
00bbbbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#0120****ACKbbbbbb4444
444441999900032010696bbbbbbbbbbbbbbR0000b2004020172265032006952bbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****ACKRbb4444444440000022bbFR
Mbbb1065bbPG01b00000010060248bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbbb000007199990003201
0000060000000000001bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbB2004020112304
5.8889#

3. Example of Rejected Transmission (Duplicate Transmission – Reject Code 100):

0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARE
R'SbAGENTD20040201199990003201AVbbbbbbbbbbbbbbCbbbbbbbPPb#0120****TR
ANBb1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbMEMPHISbTNbb38
100bbbbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#0120****ACKbbbbbb44
44444441999900032010696bbbbbbbbbbbbbbT0000b2004020172265032006952bbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****ACKRbb4444444440000002b
bTRANBbbbbbbbbbbbbbb00000010000100bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbbb0000071999900
03201000000000000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbB2004020
1123045.5689#

SECTION 8 FEPS TRANSMISSION VALIDATION

.01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem(FEPS)) in the Communications Error Acknowledgment File. An aborted transmission could result from the following FEPS disconnect conditions:

- (a) **“NO TRANA RECORD RECEIVED”** If the first record byte count and end of record (#) do not agree, record sentinel **** is not present, “TRANA “ is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- (b) **“NO TRANB RECORD RECEIVED”** If the second record byte count and end of record (#) do not agree, record sentinel **** is not present, “TRANB “ is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- (c) **“NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM OR EMBEDDED # WITHIN RECORD”** If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, “RECAP “ is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- (d) **“LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT”** If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, EEC will reject the transmission.
- (e) **“INVALID PROCESSING SITE DESIGNATOR”** For 1065 transmissions, if the letter code for Site Designator in column 75 of the TRANA record is not equal to ‘B’ (Ogden Service Center), the EEC will reject the transmission.
- (f) **“INVALID TRANA: WRONG LENGTH OR EMBEDDED #”** If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.
- (g) **“INVALID TRANB: WRONG LENGTH OR EMBEDDED #”** If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

.01 FEPS VALIDATION CRITERIA - (Continued)

- (h) **“INVALID RECAP: WRONG LENGTH OR EMBEDDED #”** If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.
- (i) **“MULTIPLE TRANA/TRANB RECORDS DETECTED”** If Multiple TRANA or TRANB or RECAP records are found within a file, the EEC will reject the transmission.
- (j) **“INVALID PRODUCTION-TEST CODE - P= PRODUCTION, T = TEST”** If the test/production indicator in column 117 of the TRANA record does not equal ‘T’ or ‘P’, EEC will reject the transmission.
- (k) **“PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE”** If the Production-Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile, EEC will reject the transmission.
- (l) **“INVALID TRANSMISSION TYPE CODE”** If the letter in column 118 of the TRANA record is not a valid transmission type code, EEC will reject the transmission. (TRANA field TRANSMISSION TYPE CODE must be equal to **“P”** for Partnership Return.)
- (m) **“INVALID TOTAL RETURN COUNT IN RECAP RECORD”** If the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record, the EEC shall reject the entire transmission and generate this Error ACK message.
- (n) **“INVALID JULIAN DAY IN THE TRANA RECORD”** If the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day, EEC will reject the transmission.
- (o) **“EIN IN TRANA DOES NOT MATCH EIN PROFILE”** If the EIN in columns 15-23 of the TRANA record does not match the EIN of the Trading Partner sending the transmission, the EEC will reject the transmission.
- (p) **“EIN IN TRANB DOES NOT MATCH EIN IN TRANA”** If the EIN in columns 15-23 of the TRANB record does not match the EIN in columns 15-23 of the TRANA record, the EEC will reject the transmission.

.01 FEPS VALIDATION CRITERIA - (Continued)

- (q) **“INVALID PROCESSING YEAR CODE”** For 1065 transmissions, if the processing year code in column 110 of the TRANA record is not ‘P’ for Prior or ‘C’ for Current, EEC will reject the transmission.
- (r) **“INVALID TAX RETURN FORMAT BEGINNING AT RECORD n”** Will be generated after the first occurrence of a validation error. For IRS Proprietary format return transmissions, EEC will validate that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, EEC will reject the entire transmission and return the new Error ACK. No validation will take place after this first error is encountered.
- (s) **“NO RETURNS WITHIN THE TRANSMISSION”** If there are no returns within a transmission, EEC shall reject the entire transmission.
- (t) **“INVALID RECORD FORMAT IN RECORD NUMBER XXX”** To ensure that the number of bytes validated by the EEC is the number of bytes that the Trading Partner intended to include in the record, EEC shall validate that each record begins with a 4 digit byte count followed by the 4 asterisk record sentinel and the last character is a # in the corresponding position of the byte count. If these fields are not present, EEC shall reject the entire transmission and generate an error acknowledgment file with the new Error ACK message.
- (u) **“TRANSMITTER NOT VALID FOR TRANSMISSION TYPE”** If the Trading Partner’s profile does not allow the transmission type specified in column 118 or the TRANA record, EEC will reject the transmission.
- (v) **“ADDITIONAL TAX DATA AFTER RECAP”** If tax data exists after the RECAP record, the EEC will reject the transmission.
- (w) **“SESSION ABNORMALLY TERMINATED; WAIT FOR IRS TO DISCONNECT”** If EEC detects that the Trading Partner has disconnected after submitting a transmission, but before the GTX key is displayed, this message will be generated. The submitted transmission will be deleted from the Trading Partner’s mailbox and will not be processed.

SECTION 8 EFS TRANSMISSION VALIDATION

The Electronic Filing System (EFS) also validates the Transmission (TRANA and TRANB) Records. The following Error Reject Codes (ERC) and Validation Criteria pertain to the TRANA and TRANB Records only. The error reject code values will be generated and listed on the Acknowledgement Report whenever an invalid condition is met.

.01 EFS TRANSMISSION VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

The following conditions will reject returns within a transmission:

- 100 A duplicate Transmission (TRANA) is not allowed.
- 102 If the Field Number does not exist.
(Variable Length Data Only)
- 104 If Record ID or TYPE or Page Number are not valid on all records within the return.
(Fixed and Variable Length Data)
- 106 If record has an invalid record length
(Fixed Length Data Only)
- 108 If record is missing the Record Terminus Character(#).
(Fixed and Variable Length Data)
- 110 Byte count not numeric.
- 112 If a delimiter character is found within the Record- Control-Information (first 42 characters). **(Variable formatted data only)**
- 114 Field Number is not four characters in length, or missing right bracket.
(Variable formatted data only)
- 116 Unmatched Left bracket ("[") found.
(Variable formatted data only)
- 118 Duplicate Field Number
(Variable formatted data only)

REJECT VALIDATION CRITERIA CODE

- | | |
|-----|--|
| 120 | Data too large for field
(Variable formatted data only) |
| 122 | Missing data
(Variable formatted data only) |
| 124 | Unmatched right bracket ("]") found
(Variable formatted data only) |
| 126 | The Field Number is for data within Record-Control-Information.
(Variable formatted data only) |

SECTION 9 FORM 1065 REQUIRED FIELDS
--

FORM 1065 REQUIRED FIELD ENTRIES

.01 The following fields must be equal

LINE FROM FORM 1065

Field Title	Ln #	=	Form/Sch	Field Title	Ln #
0280 Cost of Goods	2	=	1065 Sch. A	0770 Cost of Good	A8
1080 Net Income (Loss)	K-2	=	Form 8825	0910 Net Income	21
1150 Portfolio Income(Loss)	K-4	=	Sch. D	0410 Net Short Term Capital Gain(Loss)	Ptl 5
1165 Portfolio Income(Loss)	K-4e (2)	=	Sch. D	0820 Net Long Term Capital Gain(Loss)	Ptl 12
1190 Net Sec. 1231 Gain(Loss)	K-6	=	Form 4797	0650 Combine Columns	Ptl 7

.01 VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Form 1065 and Form 8865.

REJECT VALIDATION CRITERIA CODE

200 If the Tax Period (Field #0005), Form 1065, Page 1, is not in the valid format.
(See the instructions on Page 74 of this publication)

202 If the Tax Period (Field #0005), Form 1065, Page 1, is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1065, Page 1 is equal to blanks.

VALID TAX PERIOD: 200401, 200402, 200403, 200404, 200405, 200406

NOTE: If Filer is a Calendar Year Filer, Fields #0010 and #0020 should be blank. If Filer is a Fiscal Year Filer, Fields #0010 and #0020 should be significant.

204 If the Tax Period (Field #0005) on Form 1065 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range.

VALID TAX PERIOD: 200401, 200402, 200403, 200404, 200405, 200406

NOTE: If Filer is a Calendar Year Filer, Fields #0010 and #0020 should be blank. If Filer is a Fiscal Year Filer, Fields #0010 and #0020 should be significant.

REJECT VALIDATION CRITERIA CODE

206 If the Tax Year Beginning (Field #0010), and Tax Year Ending, (Field #0020), of the Schedule K-1 (Form 1065) equals twelve months, and Field #0020 is not a valid tax year ending month.

VALID TAX PERIOD: 200401, 200402, 200403, 200404, 200405, 200406

NOTE: A Calendar Year return is 12 months (January through December), or an initial return with less than 12 months and a December tax year ending month. Fields #0010 and #0020 on the Schedule K-1 should be blank if the return is for a Calendar Year covering twelve months. If the Filer is a Fiscal Year Filer, Fields #0010 and #0020 must be a valid tax year ending month.

208 If Final Return (Field #0170) on Form 1065, Page 1, is not equal to "X" and Tax Period (Field #0005) on Form 1065 Page 1 is equal to or greater than current date (YYYYMM).

209 If Form 8453-P Indicator (Field #0007) of the Form 1065 Record Identification is not equal to "00" or "01".

210 If the return is a short period return (less than 12 months) and the Initial Return (Field #0160) and the Final Return (Field #0170) on Form 1065, Page 1 are both blank.

212 If page one (1) of Form 1065 is not present.

214 If page two (2) of Form 1065 is not present.

REJECT VALIDATION CRITERIA CODE

- 216** If page three (3) of Form 1065 is not present.
- 218** If page four (4) of Form 1065 is not present.
- 220** If the Number of Partners In This Partnership (Field #0240) on Form 1065, Page 1, is not equal to a value within the allowed range.
- VALID RANGE: 000002 - 9999999**
- 221** If significant, then Number of Forms 8865 attached to the Form 1065 (Field #0998) is not equal to a value within the allowed range:
- VALID RANGE: 0 - 9999999**
- 222** If the EIN on the Form 1065 Record ID (Field #0003), and the EIN of the Record ID on Page 1 of each Form, Schedule, or Statement Record (Field #0003), or Summary Record (Field #0020) is not equal.
- 223** If the EIN on the Form 8865 Record ID (Field #0003), and the EIN of the Record ID on Page 1 of each Form, Schedule, or Statement Record (Field #0003), or Summary Record (Field #0020) is not equal.
- 224** If the Preparer's Firm EIN (Field #0600) on Form 1065 is not numeric and not equal to blanks.

NAME CONTROL

- 226** The Name Control (Field #0030) on Form 1065, Page 1, must be present.
- 228** The first position of the Name Control (Field #0030) on Form 1065, Page 1 must be valid and left-justified.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric)

REJECT VALIDATION CRITERIA CODE

NAME CONTROL - CONTINUED:

- 230** The second, third and fourth positions of the Name Control (Field #0030) on Form 1065, Page 1 must be valid.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), or blanks

- 232** The Name Control (Field #0030) on Form 1065, Page 1, must not have any embedded spaces between any two characters.

NAME LINE 1 (Fields #0040, #0590):

- 234** The first Name Line (Field #0040) on Form 1065, Page 1, must be present.

- 235** The first Name Line (Field #0590) on Form 8865, Page 1, must be present.

- 236** The first Name Line (Field #0040) on Form 1065, Page 1, must be left-justified and significant. **(Leading space or spaces are not allowed)**

- 237** The first Name Line (Field #0590) on Form 8865, Page 1, must be left-justified and significant. **(Leading space or spaces are not allowed)**

- 238** The first Name Line (Field #0040) on Form 1065, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In Care Of (%), less than sign (<), or blanks

REJECT VALIDATION CRITERIA CODE

239 The first Name Line (Field #0590) on Form 8865, Page 1, must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&),
Hyphen (-), Slash (/), In Care Of (%),
less than sign (<), or blanks**

240 The first Name Line (Field #0040) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

241 The first Name Line (Field #0590) on Form 8865, Page 1, must not have two (2) or more consecutive embedded spaces.

NAME LINE 2 (Fields #0050, #0600):

242 The second Name Line (Field #0050) on Form 1065, Page 1, if significant must be left-justified.

243 The second Name Line (Field #0600) on Form 8865, Page 1, if significant must be left-justified.

244 The second Name Line (Field #0050) on Form 1065, Page 1, must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&),
Hyphen (-), Slash (/), In Care Of (%),
less than sign (<), or blanks**

245 The second Name Line (Field #0600) on Form 8865, Page 1, must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&),
Hyphen (-), Slash (/), In Care Of (%),
less than sign (<), or blanks**

246 The second Name Line (Field #0050) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

247 The second Name Line (Field #0600) on Form 8865, Page 1, must not have two (2) or more consecutive embedded spaces.

REJECT VALIDATION CRITERIA CODE

STREET ADDRESS

248 The Street Address (Field #0060) on Form 1065, Page 1, must be significant.

250 The Street Address (Field #0060) on Form 1065, Page 1, must be left-justified.

252 The Street Address (Field #0060) on Form 1065, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), / (Slash), - (Hyphen)

254 The Street Address (Field #0060) on Form 1065, Page 1, must not have two (2) or more consecutive embedded spaces.

CITY FIELD

256 The City (Field #0070) on Form 1065, Page 1, must be left-justified.

258 The City (Field #0070) on Form 1065, Page 1, must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric) or Blank

260 The City (Field #0070) on Form 1065, Page 1, must not contain two (2) or more consecutive embedded spaces.

262 The City (Field #0070) on Form 1065, Page 1, must be present.

STATE FIELD

264 The State Code (Field #0080) on Form 1065, Page 1, must be a valid significant entry.

266 The State Code (Field #0080) on Form 1065, Page 1, must be valid.

REJECT VALIDATION CRITERIA CODE

ZIP CODE FIELD – FOR UNITED STATES – (FIELDS #0090, #0640)

270 The Zip Code (Field #0090) on Form 1065, Page 1, must be numeric.

The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.

VALID FORMAT: nnnnnnnnnnnnnn ,nnnnnnnnnnbbb, nnnnnbbbbbbbbb

272 If Form 1065, Business Code (Field #0120) or Form 5713 (Field #0320) is not within the valid range:

VALID RANGE: 111100 - 813000

273 If Form 8865, Principal Business Activity Code (Field #0690) is not within the valid range:

VALID RANGE: 111100 - 813000

275 Form 8865, Date of Organization (Field #0670) must be in the valid format and not greater than the current year.

VALID FORMAT: YYYYMMDD

VALID RANGE: MM = 01-12, YYYY = 2003 or less

REJECT VALIDATION CRITERIA CODE

- 278** The Preparers Taxpayer Identification Number, SSN or PTIN (Field #0580) on Form 1065 must be in the following format if significant:
- If PTIN - VALID FORMAT:** Pnnnnnnnn - The first position must always contain a “P” followed by 8 numerics, and not equal to all zeroes or all nines.
- If SSN** - must be numeric and cannot be all zeroes or all nines
- 279** If Form 1065, Page 2, Field #0960 equals “X”, then Field #0970 must be significant.
- 280** If “Form 8693 Approved” Indicator (Field #0541) of the Form 1065 equals “X”, then the “Date Form 8693 Approved” (Field #0542) of the Form 1065 must be present.
- 281** If Form 1065, Page 2, (Field #0998) is significant then (Field #0998) must equal the Form 8865 count in the Summary Record (Field #0790).
- 290** If the Foreign Address City, State or Province (Field #0075) and Foreign Country (Field #0085) are significant, then “Foreign Address Indicator (Field #0035) must equal “X”.
- 292** If the Foreign Address Indicator (Field #0035) equals “X”, then City (Field #0070), State (Field #0080) and Zip Code (Field #0090) must be blank.
- 294** If the “Foreign Address Change Box” (Field 0180) equals “X”, and Foreign City, State or Province (Field #0075) and Foreign Country (Field 0085) are significant, the return cannot be filed electronically.

.02 SCHEDULE K-1 VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865).

REJECT VALIDATION CRITERIA CODE

- 300** The Partner's Identifying Number (Field #0030) on the Schedule K-1 (Form 1065), Page 1, must be numeric or equal to the literal, **"APPLD FOR"** when the SSN has been applied for or **"FOREIGNUS"** for non-resident individuals who are not required to have an SSN.
- 301** The Partner's Identifying Number (Field #0030) on the Schedule K-1 (Form 8865), Page 1, must be numeric or equal to the literal, **"APPLD FOR"** when the SSN has been applied for or **"FOREIGNUS"** for non-resident individuals who are not required to have an SSN.
- 302** The Partner's Identifying Number (Field #0030), on the Schedule K-1 (Form 1065), Page 1, must be within the valid SSN, EIN, or ITIN range.

**VALID SSN RANGE: 001-01-0001 - 690-99-9999,
700-01-0001 - 728-99-9999,
750-01-0001 - 765-99-9999**

VALID ITIN RANGE: 900-70-0000 - 999-80-9999

**VALID EIN RANGE: 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20,
21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36,
37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51,
52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65,
66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81,
82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96,
97, 98, 99**

REJECT VALIDATION CRITERIA CODE

303 The Partner's Identifying Number (Field #0030), on the Schedule K-1 (Form 8865), Page 1, must be within the valid SSN, EIN, or ITIN range.

VALID SSN RANGE: 001-01-0001 - 690-99-9999,
700-01-0001 - 728-99-9999,
750-01-0001 - 765-99-9999

VALID ITIN RANGE: 900-70-0000 - 999-80-9999

VALID EIN RANGE: 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20,
21, 22, 23, 24, 26, 25, 27, 30, 31, 32, 33, 34, 35, 36,
37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51,
52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65,
66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81,
82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96,
97, 98, 99

NAME LINE 1 (Field #0040, #0110 and #0150):

304 The first Name Line (Field #0040, Field #0110) on the Schedule K-1 (Form 1065), Page 1, must be present.

305 The first Name Line (Field #0040, Field #0150) on the Schedule K-1 (Form 8865), Page 1, must be present.

306 The first Name Line (Field #0040, Field #0110) on the Schedule K-1 (Form 1065), Page 1, must be left-justified and significant.

307 The first Name Line (Field #0040, Field #0150) on the Schedule K-1 (Form 8865), Page 1, must be left-justified and significant.

308 The first Name Line (Field #0040, Field #0110) on the Schedule K-1 (Form 1065) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&),
Hyphen (-) or blanks

309 The first Name Line (Field #0040, Field #0150) on the Schedule K-1 (Form 8865) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&),
Hyphen (-) or blanks

**REJECT VALIDATION CRITERIA
CODE**

NAME LINE 1 (Fields #0040, #0110 and #0150) - CONTINUED:

- 310** The first Name Line (Field #0040, Field #0110) on the Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.
- 311** The first Name Line (Field #0040, Field #0150) on the Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

NAME LINE 2 (Fields #0045, #0050, #0120 and #0160):

- 312** The second Name Line (Field #0050, Field #0120) on the Schedule K-1 (Form 1065) if significant must be left-justified.
- 313** The second Name Line (Field #0045, Field #0160) on the Schedule K-1 (Form 8865) if significant must be left-justified.
- 314** The second Name Line (Field #0050, Field #0120) on the Schedule K-1 (Form 1065) must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), (Ampersand) (&),
Hyphen (-), Slash (/), In Care Of (%)
less than sign (<), or blanks**

- 315** The second Name Line (Field #0045, Field #0160) on the Schedule K-1 (Form 8865) must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), (Ampersand) (&),
Hyphen (-), Slash (/), In Care Of (%)
less than sign (<), or blanks**

- 316** The second Name Line (Field #0050, Field #0120) on the Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces.
- 317** The second Name Line (Field #0045, Field #0160) on the Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces.

**REJECT VALIDATION CRITERIA
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**STREET ADDRESS (Fields #0050, #0055, #0060, #0065, #0130, #0135,
#0170, #0175):**

- 318** The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must be significant, and if present (Field #0065, Field #0135) must be significant.
- 319** The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must be significant.
- 320** The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must be left-justified, and if present (Field #0065, Field #0135) must be left-justified.
- 321** The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must be left-justified, and if present (Field #0055, Field #0175) must be left-justified.
- 322** The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must contain only valid characters, and if present (Field #0065, Field #0135) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/), blanks or literal "NONE"

- 323** The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must contain only valid characters, and if present (Field #0055, Field #0175) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/), blanks or literal "NONE"

- 324** The Street Address (Field #0060, Field #0130) on Schedule K-1 (Form 1065) must not have two (2) or more consecutive embedded spaces, and if present (Field #0065, Field #0135) must not have two (2) or more consecutive embedded spaces.
- 325** The Street Address (Field #0050, Field #0170) on Schedule K-1 (Form 8865) must not have two (2) or more consecutive embedded spaces, and if present (Field #0055, Field #0175) must not have two (2) or more consecutive embedded spaces.

REJECT VALIDATION CRITERIA CODE

CITY FIELDS (Fields #0060, #0070, #0140, #0180):

- 326** The City (Field #0070, Field #0140) on Schedule K-1 (Form 1065) must be left-justified.
- 327** The City (Field #0060, Field #0180) on Schedule K-1 (Form 8865) must be left-justified.
- 328** The City (Field #0070, Field #0140) on Schedule K-1 (Form 1065) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), or blanks

- 329** The City (Field #0060, Field #0180) on Schedule K-1 (Form 8865) must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), or blanks

- 330** The City (Field #0070, Field #0140) on Schedule K-1 (Form 1065) must not contain two (2) or more consecutive embedded spaces.
- 331** The City (Field #0060, Field #0180) on Schedule K-1 (Form 8865) must not contain two (2) or more consecutive embedded spaces.
- 332** The City (Field #0070, Field #0140) on Schedule K-1 (Form 1065) must be present.
- 333** The City (Field #0060, Field #0180) on Schedule K-1 (Form 8865) must be present.

STATE FIELDS (Fields #0070, #0080, #0150, #0190):

- 334** The State Code (Field #0080, Field #0150) on Schedule K-1 (Form 1065) must be a valid significant entry. (See Section 1 for the valid State Code)
- 335** The State Code (Field #0070, Field #0190) on Schedule K-1 (Form 8865) must be a valid significant entry. (See Section 1 for the valid State Code)
- 336** The State Code (Field #0080, Field #0150) on Schedule K-1 (Form 1065) must be valid or equal to ".b".

REJECT VALIDATION CRITERIA CODE

STATE FIELDS (Fields #0070, #0080, #0150, #0190) - CONTINUED:

- 337** The State Code (Field #0070, Field #0190) on Schedule K-1 (Form 8865) must be valid or equal to “. “.
- 338** The State Code (Field #0080, Field #0150) on Schedule K-1 (Form 1065) must be left-justified.
- 339** The State Code (Field #0070, Field #0190) on Schedule K-1 (Form 8865) must be left-justified.

ZIP CODE FIELDS - FOR FOREIGN ZIP CODE (Fields #0080, #0090)

- 340** The Zip Code (Field #0090) on Schedule K-1 (Form 1065) must be equal to blanks if the State Code (Field #0080) on Schedule K-1 (Form 1065) is equal to ".b".
- 341** The Zip Code (Field #0080) on Schedule K-1 (Form 8865) must be equal to blanks if the State Code (Field #0070) on Schedule K-1 (Form 8865) is equal to ".b".

ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES (Fields #0080, #0090, #0160, #0200)

- 342** The Zip Code (Field #0090, Field #0160) on Schedule K-1 (Form 1065) must be numeric.

The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.

VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

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**ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES - CONTINUED
(Fields #0080, #0090, #0160, #0200)**

343 The Zip Code (Field #0080, Field #0200) on Schedule K-1 (Form 8865) must be numeric.

The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.

VALID FORMAT: nnnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

344 If there are not at least 2 Schedule K-1 (Form 1065) records within a return.

.03 GENERAL VALIDATION CRITERIA – ALL FORMS AND SCHEDULES

REJECT VALIDATION CRITERIA CODE

400 When transmitting Form 1065 the following Forms/Schedules **must** be submitted in the proper sequence as illustrated below:

Form 1065	Page 1, 2, 3 & 4	REQUIRED
Schedule A (Form 5713)	Page 1	Optional
Schedule A (Form 8609)	Page 1	Optional
Schedule B (Form 5713)	Page 1	Optional
Schedule C (Form 5713)	Page 1 & 2	Optional
Schedule D (Form 1065)	Page 1	Optional
Schedule F (Form 1040)	Page 1 & 2	Optional
Schedule J (Form 5471)	Page 1	Optional
Schedule M (Form 5471)	Page 1	Optional
Schedule N (Form 5471)	Page 1	Optional
Schedule O (Form 5471)	Page 1 & 2	Optional
Form 982	Page 1	Optional
Form 3468	Page 1	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional
Form 4684	Page 1 & 2	Optional
Form 4797	Page 1 & 2	Optional
Form 5471	Page 1-4	Optional
Form 5713	Page 1-4	Optional
Form 5884	Page 1	Optional
Form 6252	Page 1	Optional
Form 6478	Page 1	Optional

**REJECT VALIDATION CRITERIA
CODE**

400 (CONTINUED) - Proper sequence of Forms/Schedules

Form 6765	Page 1 & 2	Optional
Form 6781	Page 1	Optional
Form 8082	Page 1 & 2	Optional
Form 8271	Page 1	Optional
Form 8275	Page 1 & 2	Optional
Form 8275-R	Page 1 & 2	Optional
Form 8283	Page 1 & 2	Optional
Form 8308	Page 1	Optional
Form 8586	Page 1	Optional
Form 8594	Page 1	Optional
Form 8609	Page 1	Optional
Form 8611	Page 1	Optional
Form 8621	Page 1 & 2	Optional
Form 8697	Page 1 & 2	Optional
Form 8820	Page 1	Optional
Form 8824	Page 1 & 2	Optional
Form 8825	Page 1 & 2	Optional
Form 8826	Page 1	Optional
Form 8830	Page 1	Optional
Form 8832	Page 1	Optional
Form 8834	Page 1	Optional
Form 8835	Page 1	Optional
Form 8844	Page 1	Optional
Form 8845	Page 1	Optional
Form 8846	Page 1	Optional
Form 8847	Page 1	Optional
Form 8861	Page 1	Optional
Form 8866	Page 1	Optional
Form 8873	Page 1 & 2	Optional
Form 8884	Page 1	Optional
Statement Record	Page 1-99	Optional
Preparer Note Explanation	Page 1-20	Optional
Election Explanation	Page 1-20	Optional
Regulatory Explanation	Page 1-20	Optional
Schedule K-1 (Form 1065)	Page 1 & 2	(2 Required)
Schedule K-1 Statement (Form 1065)	Page 1- 99	Optional

REJECT VALIDATION CRITERIA CODE

400 (CONTINUED) - Proper sequence of Forms/Schedules

If the 8865 has to be transmitted with the 1065 it must follow the last Form/Schedule or Schedule K-1 or K-1 Statements within the 1065 return. When transmitting Form 8865 the following Form/Schedule must be submitted in the proper sequence as illustrated below:

Form 8865	Page 1-7	Optional
Schedule A (Form 5713)	Page 1	Optional
Schedule A (Form 8609)	Page 1	Optional
Schedule B (Form 5713)	Page 1	Optional
Schedule C (Form 5713)	Page 1 & 2	Optional
Schedule F (Form 1040)	Page 1 & 2	Optional
Schedule J (Form 5471)	Page 1	Optional
Schedule M (Form 5471)	Page 1	Optional
Schedule N (Form 5471)	Page 1	Optional
Schedule O (Form 5471)	Page 1 & 2	Optional
Schedule O (Form 8865)	Page 1	Optional
Schedule P (Form 8865)	Page 1	Optional
Form 982	Page 1	Optional
Form 3468	Page 1	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional
Form 4684	Page 1 & 2	Optional
Form 4797	Page 1 & 2	Optional
Form 5471	Page 1-4	Optional
Form 5713	Page 1-4	Optional
Form 5884	Page 1	Optional
Form 6252	Page 1	Optional

**REJECT VALIDATION CRITERIA
CODE**

400	(CONTINUED) - Proper sequence of Forms/Schedules		
	Form 6478	Page 1	Optional
	Form 6765	Page 1 & 2	Optional
	Form 6781	Page 1	Optional
	Form 8082	Page 1 & 2	Optional
	Form 8271	Page 1	Optional
	Form 8275	Page 1 & 2	Optional
	Form 8275-R	Page 1 & 2	Optional
	Form 8283	Page 1 & 2	Optional
	Form 8308	Page 1	Optional
	Form 8586	Page 1	Optional
	Form 8594	Page 1	Optional
	Form 8609	Page 1	Optional
	Form 8611	Page 1	Optional
	Form 8621	Page 1 & 2	Optional
	Form 8697	Page 1 & 2	Optional
	Form 8820	Page 1	Optional
	Form 8824	Page 1 & 2	Optional
	Form 8825	Page 1 & 2	Optional
	Form 8826	Page 1	Optional
	Form 8830	Page 1	Optional
	Form 8832	Page 1	Optional
	Form 8834	Page 1	Optional
	Form 8835	Page 1	Optional
	Form 8844	Page 1	Optional
	Form 8845	Page 1	Optional
	Form 8846	Page 1	Optional
	Form 8847	Page 1	Optional
	Form 8861	Page 1	Optional
	Form 8866	Page 1	Optional
	Form 8873	Page 1 & 2	Optional
	Form 8884	Page 1	Optional
	Statement Record	Page 1-99	Optional
	Preparer Note Explanation	Page 1-20	Optional
	Election Explanation	Page 1-20	Optional
	Regulatory Explanation	Page 1-20	Optional
	Schedule K-1	Page 1 & 2	(1 REQUIRED
	(Form 8865)		when applicable)
	Schedule K-1 Statement	Page 1-99	Optional
	(Form 8865)		
	Summary Record		REQUIRED
	(For entire Return)		

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400 (CONTINUED) - Proper sequence of Forms, Schedules and Schedule K-1 Statements

NOTE:

If you have multiple 8865's in the file, you will have the first 8865 and its supporting forms and schedules (including K-1's) followed by the second 8865 and its supporting forms and schedules (including K-1's).

NOTE:

Statement Reference numbering will be continuous until a new 1065.

Example:

Form 1065...STM 01 STM 02 STM 03
Form 8865...STM 04 STM 05 STM 06
Form 8865... STM 07 STM 08 STM 09
New Form 1065---- STM 01 STM 02 STM 03

NOTE:

If transmitting a Form 8865 with a 1065 and you have multiple forms or schedules within the return, the form occurrence number should continue to increment.

Example: Form 1065

Form 4562 Page 1 occurrence number will be (001)
Form 4562 Page 1 occurrence number will be (002)
Form 8865
Form 4562 Page 1 occurrence number will be (003)
Form 4562 Page 1 occurrence number will be (004)

NOTE:

See Section 3, Types of Records, for additional information on the proper filing sequence for the 1065 return, other forms and schedules, statement records, Summary Record and RECAP Record.

NOTE:

Form 4684, Form 8275, Form 8275-R, Form 8824 and Form 8825 multiple Page 2 maybe transmitted after the initial Page 1, without transmitting an additional Page 1

REJECT VALIDATION CRITERIA CODE

(CONTINUED) - Proper sequence of Forms, Schedules and Schedule K-1 Statements

NOTE:

All pages of a form or schedule need not be present with the exception of Form 1065, Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865).

Page 1 of a form or schedule can be transmitted without any subsequent pages if the subsequent pages contain no data. However, if Page 2, 3, 4, 5, 6 and/or 7 contains data, Page 1 must be present. If Page 2, 3, 4, 5, 6 and/or 7 contain data, they must be transmitted in numerical order.

- 402** If the Employer Identification Number (EIN) is not numeric.
- 404** The EIN (9 digit number) on Form 1065 (field #0003) and Schedule K-1 (Form 1065) (field #0030) cannot contain all the same numbers.
(**Example:** 999999999, 888888888, 222222222 and 000000000)
- 408** If the EIN is not nine numeric characters. The first two (2) positions of the EIN must represent a valid District Office Code equal to one of the following:
- 01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99

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CODE**

410 The EIN of the Form 1065 Record ID (Field #0003) **must** be present, and equal to the EIN of the Record ID on all multiple pages of forms, schedules and statement records within the return.

<u>Forms/Schedules</u>		<u>Field Number</u>
Form 1065	Page 2-4	0673, 1063, 1703
Schedule C (Form 5713)	Page 2	0233
Schedule F (Form 1040)	Page 2	0773
Schedule K-1 (Form 1065)	Page 2	0693
Schedule K-1 (Form 8865)	Page 2	0603
Schedule O (Form 5471)	Page 2	1073
Form 4562	Page 2	0803
Form 4684	Page 2	0493
Form 4797	Page 2	1383
Form 5471	Page 2-4	0973, 2423, 3403
Form 5713	Page 2-4	0513, 1603, 2523
Form 6765	Page 2	0483
Form 8082	Page 2	0523
Form 8275	Page 2	0423
Form 8275-R	Page 2	0423
Form 8283	Page 2	0793
Form 8621	Page 2	0443
Form 8697	Page 2	0483
Form 8824	Page 2	0373
Form 8825	Page 2	0933
Form 8865	Page 2-7	1033, 2473, 3143, 3563, 4413, 4773
Form 8873	Page 2	0473

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CODE**

- 411** If the EIN on Form 8865, (Field #0650) is present, then the foreign-EIN field on any Form/Schedule filed with the 8865 must be equal. The foreign EIN field must be blank if form/schedule is not filed with the 8865.

<u>Form/Schedule</u>	<u>EIN Field Number</u>
Schedule C (Form 5713)	0010
Schedule D (Form 1065)	0010
Schedule F (Form 1040)	0070
Schedule J (Form 5471)	0010
Schedule K-1 (Form 8865)	0140
Schedule M (Form 5471)	0010
Schedule N (Form 5471)	0010
Schedule O (Form 5471)	0010
Schedule O (Form 8865)	0010
Schedule P (Form 8865)	0010
Form 982	0010
Form 3468	0010
Form 4255	0009
Form 4562	0010
Form 4684	0010
Form 4797	0010
Form 5471	0110
Form 5713	0040
Form 5884	0010
Form 6252	0010
Form 6478	0010
Form 6765	0010
Form 6781	0009
Form 8082	0010
Form 8271	0010
Form 8275	0010
Form 8275-R	0010
Form 8283	0010
Form 8308	0010
Form 8586	0010
Form 8594	0010
Form 8609	0009
Form 8611	0010
Form 8621	0020
Form 8697	0080
Form 8820	0010
Form 8824	0010

CODE

411 (CONTINUED) – EIN Check on 8865

<u>Form/Schedule</u>	<u>EIN Field Number</u>
Form 8825	0010
Form 8826	0010
Form 8830	0010
Form 8832	0010
Form 8834	0010
Form 8835	0010
Form 8844	0010
Form 8845	0010
Form 8846	0010
Form 8847	0010
Form 8861	0010
Form 8866	0080
Form 8873	0010
Form 8884	0010

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- 412** If an unidentified record has been filed.
- 414** If duplicate returns were submitted.
- 416** If the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule is not in ascending, numeric sequence and within the valid range.
- 418** If the Form Occurrence Number (Field #0005) on Page 1 of a form is not in ascending numeric sequence and within the valid range.
- 420** If the Schedule Occurrence Number on Page 2 of a schedule is not equal to the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule.
- 422** If the Form Occurrence Number on Page 2, 3, 4, 5, 6, or 7 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.

For multiple pages 2's Form 4684, Form 8275, Form 8275-R, Form 8824 and Form 8825, after the initial page 1, if the form occurrence number of those pages is not in ascending numeric sequence.

Example of correct sequence:

Page 1	0000001
Page 2	0000001
Page 1	0000002
Page 2	0000002
Page 2	0000003
Page 1	0000004
Page 2	0000004

- 424** The date field on Form 1065 (field 0140) must be in the valid format and fall within the valid range.

VALID FORMAT: **YYYYMM**
VALID RANGE: **MM = 01-12, YYYY = 2004 or less**

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- 426** The Zip Code for Form 1065, Form 8865, Schedule K-1 (Form 1065) and Schedule K-1 (Form 8865) must be valid and must be a valid State/Zip Code combination.

NOTE: The valid range for the last two digits of the 5 digit Zip Code is 01- 99.

- 428** If significant, all money amount fields must be numeric.

NOTE: Refer to the Record Layouts for the specific form/schedule and field number.

- 430** All money amount Fields marked with 3 asterisks (***) in the Record Layouts (Field Description) **must** be numeric and contain only positive money amounts.

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 1065	0370, 0400, 0430, 0440, 0450, 0680, 0760
Schedule D (Form 1065)	0810, 0812
Schedule K-1 (Form 1065)	0420, 0470, 0480, 0490, 0530, 0570
Schedule K-1 (Form 8865)	0320, 0370, 0380, 0390, 0440, 0480
Form 4684	0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820, 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070, 1100, 1110, 1130, 1140
Form 4797	1250
Form 5471	2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350, 3360
Form 6781	0160, 0460, 0470, 0480
Form 8825	0800, 0810

REJECT VALIDATION CRITERIA CODE

432 The following Fields on the Return, Schedules and Forms **must** contain no significant data **(NO ENTRY FIELDS)**.

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 1065	0190
Schedule B (Form 5713)	0100, 0110, 0170, 0180, 0240, 0250, 0310, 0320, 0380, 0390, 0450, 0460, 0520, 0530, 0590, 0600, 0660, 0670, 0730, 0740, 0800, 0810, 0870, 0880, 0940, 0950, 1010, 1020, 1050, 1060
Schedule F (Form 1040)	0010, 0340
Schedule K-1 (Form 1065)	0350
Form 4684	1000, 1020, 1170, 1190
Form 4797	1350, 1360, 1550, 1790, 2030, 2270
Form 5471	0505
Form 5713	0160, 0340, 0350, 0380, 0390, 0400, 0410, 0420, 0430, 0440, 0450, 0480, 0490, 0500, 0732, 0734, 0810, 0860, 0910, 0960, 1010, 1060, 1110, 1160, 1210, 1260, 1310, 1360, 1410, 1460, 1510, 1680, 1730, 1780, 1830, 1880, 1930, 1980, 2030, 2110, 2160, 2210, 2260, 2310, 2360, 2410, 2460, 2780, 2870, 2960, 3050, 3140, 3230, 3320, 3410, 3500, 3590, 3680, 3770, 3860, 3950, 4040, 4130

**REJECT VALIDATION CRITERIA
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432 **(CONTINUED)** - Fields designated as “**NO ENTRY**” Fields

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 5884	0100
Form 6478	0225, 0233, 0235
Form 6765	0455
Form 8082	0030
Form 8609	0020
Form 8820	0045
Form 8835	0195
Form 8844	0110
Form 8845	0065
Form 8861	0075
Form 8884	0130, 0140, 0280, 0290

**REJECT VALIDATION CRITERIA
CODE**

436 If the Field(s) on the following forms or schedules contain a decimal (.).

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Schedule A (Form 8609)	0080, 0120
Schedule K-1 (Form 1065)	0220, 0230, 0240, 0250, 0260, 0270
Schedule K-1 (Form 8865)	0210, 0220, 0230, 0240, 0250, 0260, 0270, 0280
Schedule M (Form 5471)	0024
Schedule N (Form 5471)	0035, 0050, 0090, 0130, 0170
Schedule O (Form 8865)	0050, 0120, 0190, 0260, 0330, 0400, 0470, 0540, 0610, 0680, 0750, 0820, 0900, 0970, 1040, 1110, 1180, 1250, 1320, 1390, 1460
Schedule P (Form 8865)	0120, 0130, 0230, 0240, 0340, 0350, 0450, 0460, 0560, 0570, 0670, 0680, 0730, 0740, 0790, 0800, 0850, 0860
Form 4255	0020, 0110, 0140, 0230, 0260, 0350, 0380, 0470
Form 4562	0860, 0950, 1040, 1140, 1210, 1280, 1870, 1930
Form 5471	0860, 0900, 0940, 1065, 1255, 1445, 1635, 1825, 2460, 2500, 2540, 2580, 2620, 2660, 3700
Form 6765	0100
Form 8835	0045
Form 8865	0712
Form 8873	0580, 0760

**REJECT VALIDATION CRITERIA
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440 If the following Field(s) of **Form 1065** contains a significant entry, then the corresponding Field **must** contain "STMb":

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0300	0310
0340	0350
0520	0530
0545	0547
0710	0720
0730	0740
0800 (If "X")	0820
0860 (If "X")	0870
1100	1105
1170	1175
1200	1205
1210	1215
1230	1235
1240	1245
1460	1465
1480	1485
1500	1505
1550	1555
1590	1595
1600	1605
1660	1665
None	1670
1880, 1890	1895
1920, 1930	1935
2140, 2150	2155
2220, 2230	2235
2280, 2290	2295
2520	2515
2560	2555

REJECT VALIDATION CRITERIA CODE

- 442** If the following Field(s) of **Schedule F (Form 1040)** record contains a significant entry, then the corresponding Field **must** contain "STMb":

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0190	0200
0260 (If "X")	0250

- 443** If the following Field(s) of **Schedule O (Form 8865)** record contains a significant entry, then the corresponding Field **must** contain "STMb":

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
1800 (If "X")	1813

- 444** If the following Field(s) of **Schedule K-1 (Form 1065)** record contains a significant entry, then the corresponding Field **must** contain "STMb99".

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0520	0525
0550	0555
0560	0565
0580	0585
0590	0595
0810	0815
0830	0835
0850	0855
0900	0905
0950	0955
1020	1025

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CODE**

- 445** If the following Field(s) of **Schedule N (Form 5471)** record contains a significant entry, then the corresponding Field **must** contain "STMb":

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0040	0045
0080	0085
0120	0125
0160	0165
0530	0535
0540	0545
0560	0565
0600	0605
0660	0665
0740	0745

- 446** If the following Field(s) of **Schedule K-1 (Form 8865)** record contains a significant entry, then the corresponding Field **must** contain "STMb":

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0430	0435
0460	0465
0470	0475
0490	0495
0500	0505
0720	0725
0740	0745
0860	0865
0760	0765
0810	0815
0930	0935

- 447** If the following Fields(s) of **Form 982** record contains a significant entry, then the corresponding Field **must** contain "STMb":

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0100	0085
0210	0250

REJECT VALIDATION CRITERIA CODE

- 449** If the following Fields(s) of **Form 3468** record contains a significant entry, then the corresponding Field **must** contain “STMb”:

Significant Entry
(Field Number)

0020 (If “X”)

Corresponding STM Reference
(Field Number)

0025

- 454** If the following Field(s) of **Form 4562** record contains a significant entry, then the corresponding Field **must** contain “STMb”:

Significant Entry
(Field Number)

0183

Corresponding STM Reference
(Field Number)

0184

REJECT VALIDATION CRITERIA CODE

- 456** If the following Field(s) of **Form 5471** record contains a significant entry, then the corresponding Field **must** contain "STMb":

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0135 (If "X")	0136
2110	2120
2130	2140
2290	2300
2310	2320
2770	2780
2790	2800
2830	2840
2850	2860
2870	2880
2890	2900
3090	3100
3110	3120
3170	3180
3190	3200
3230	3240
3250	3260
3305	3310
3315	3320
3410 (If "X")	3425
3430 (If "X")	3445
3450 (If "X")	3465
3620	3625
3630	3635
3790 (If "X")	3810
3800 (If "X")	3810

- 457** If the following fields(s) of **Form 5713** contains a significant entry, then the corresponding field **must** contain "STMb".

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
2470 (If "X")	2485
2490 (If "X")	2505

REJECT VALIDATION CRITERIA CODE

- 458** If the following Field(s) of **Form 6252** record contains a significant entry, then the corresponding Field **must** contain "STMb":

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
--	--

0360 (If "X")	0370
---------------	------

- 460** If the following field(s) of **Form 6781** Record contain a significant entry, then the corresponding field must contain "STMb".

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
--	--

0040 (If "X")	0050
0460, 0470	0450
0640, 0650	0630

- 464** If the following Field(s) of **Form 8621** record contains a significant entry, then the corresponding Field **must** contain "STMb":

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
--	--

0250 (If "X")	0255
0500, 0510	0555

- 466** If the following Field(s) of **Form 8824** record contains a significant entry, then the corresponding Field **must** contain "STMb":

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
--	--

0220 (If "X")	0225
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REJECT VALIDATION CRITERIA CODE

468 If the following Field(s) of **Form 8865** record contains a significant entry, then the corresponding Field **must** contain "STMb".

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0960	0965
0980 (If "X")	0995
2270	2275
2300	2305
2440	2445
3180	3185
3270	3275
3300	3305
3310	3315
3330	3335
3340	3345
3540	3545
3580	3585
3600	3605
3650	3655
3690	3695
3700	3705
3780	3785
3940, 3950	3955
3980, 3990	3995
4200, 4210	4215
4280, 4290	4295
4340, 4350	4355
4460, 4470	4475
4690	4685
4730	4725

REJECT VALIDATION CRITERIA CODE

- 469** If the following Field(s) of **Form 8873** record contains a significant entry, then the corresponding Field **must** contain "STMb".

Significant Entry (Field Number)	Corresponding STM Reference (Field Number)
0020 (IF "X")	0025
0030 (IF "X")	0035
0085 (IF "X")	0090
0095 (IF "X")	0100
0110 (IF "X")	0115
0310, 0320	0325
0330, 0340	0345
0430, 0440	0445

- 480** If Year of Electronic Postmark Date (Field #1150) of the Summary Record is present, then Year of Electronic Postmark Date must equal to the current processing year.

- 490** If one of the three (3) Fields of the Summary Record is present (Field #1150, #1160, #1170), then all the following Fields must be present: Electronic Postmark Date (Field #1150), Electronic Postmark Time (Field #1160) and Electronic Postmark Time Zone (Field #1170).

. 04 CONSISTENCY CHECKS - VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

- 500** If Partnership Met Requirement (Form 1065, Schedule B, Field #0925) equals "X", then Total Assets (Form 1065, Field #0150) must be significant or zero, **AND** Form 1065 Schedule L, and Schedules M-1 and M-2 must be present.
- 501** If Form 1065, Page 1, Less Returns and Allowances (Field #0270) is significant, then Field #0250 or #0260 must be significant.
- 502** If Form 1065, Page 1, Cost of Goods Sold (Field #0280) does not equal Form 1065, Page 2, Cost of Goods Sold (Field #0770).
- 503** If Form 1065, Page 1, Gross Profit,(Field #0290) is significant and not equal to zeros or blanks, then Fields #0270 or #0280 must be significant.
- 504** If Form 1065, Page 1, Net Farm Profit (Field #0320) is significant, then Schedule F (Form 1040) must be present.
- 505** If Form 1065, Page 1, Total Income (Loss) (Field #0360) is significant, then Field #0290, or #0300, or #0320, or #0330, or #0340 must be significant.
- 506** If Form 1065, Page 1, Total (Field #0540) is significant, then Field #0370, or #0400, or #0410, or #0420, or #0430, or #0440, or #0450, or #0460, or #0470, or #0480, or #0490, or #0500, or #0510, or #0520 must be significant.
- 507** If Form 1065, Page 2, Total (Field #0750) is significant, then Field #0680, or #0690, or #0700, or #0710, or #0730 must be significant.
- 508** If Form 1065, Page 3, Net Income (Loss),(Field #1080) is significant, then Page 1 of the first Form 8825 (Field #0910) must be significant.
- 510** If Schedule D (Form 1065) (Field 0410) is significant, then Form 1065, (Field #1150) Page 3, Portfolio Income (Loss); Net Short-term Capital Gain (Loss) Post-May 5 must be significant.
- 511** If Schedule D (Form 1065) (Field #0415) is significant, then either Form 1065, Page 3, Portfolio Income (Loss): Entire Year (Field #1155) or Other Income/Loss (Field #1200) must be significant.

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- 512** If Schedule D (Form 1065) (Field #0820) is significant, then either Form 1065, Page 3, Portfolio Income (Loss): Entire year (Field #1162) or Other Income (Field #1200) must be significant.
- 513** If Form 1065, Page 3, Net Gain(Loss)(Field #1190) is significant, then Form 4797 must be present.
- 514** If Form 1065, Page 3, Section 179 Expense Deduction, (Field #1220) is significant, then Form 4562 must be present.
- 515** If Form 1065, Page 3, Schedule K has an entry in Field #1250, or #1260 of \$500.00 or more, then Form 8586 must be present.
- 516** If Form 1065, Page 3, Total Foreign Taxes (Field #1590) is significant, and Total Foreign Taxes (Paid) and Total Foreign Taxes (Accrued), (Field #1570 and #1580) are blank. Both must not equal "X".
- 517** If Schedule A (Form 8609) is present within the return, then Form 8609 must be present.
- 518** If Schedule A (Form 8609) Field #0210 is significant, then Forms 8586 and 8609 must be present.
- 519** If Form 1065, Page 3, Portfolio Income (Loss): Entire Year (Field #1155) is significant, then Schedule D (Form 1065) must be present.
- 520** If Schedule C (Form 5713) Line 1a (Field #0020) = "X" and Form 5713, Line 7d (Field #0580) = "X", then Schedule C (Form 5713) Field #0040, #0050, #0060, and #0070 must be significant.
- 521** If Schedule C (Form 5713) Line 1b (Field #0030) equals "X" and Form 5713, Line 7d (Field #0580) = "X", then Schedule C (Form 5713) Field #0080 and Schedule B (Form 5713) Field #1030 must equal.
- 522** If Schedule C (Form 5713) Line 1a (Field #0020) equals "X" and Form 5713, Line 7b (Field #0540) = "X", then Schedule C (Form 5713) Field #0090, #0100, #0110, #0120, and #0130 must be significant.
- 523** If Schedule C (Form 5713) Line 1b (Field #0030) equals "X" and Form 5713, Line 7b (Field #0540) = "X", then Schedule C (Form 5713) Field #0140 and Schedule B (Form 5713) Field #1040 must equal.

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- 524** If Schedule C (Form 5713) Line 1a (Field #0020) equals “X” and Form 5713, Line 7c (Field #0560) = “X”, then Schedule C (Form 5713) Field #0150, #0160, and #0170 must be significant.
- 525** If Form 1065, Page 3, Portfolio Income (Loss): Entire Year (Field #1162) is significant, then Schedule D (Form 1065) must be present.
- 526** If Schedule C (Form 5713) Line 1a (Field #0020) equals “X” and Form 5713, Line 7i (Field #0720) = “X”, then Schedule C (Form 5713) Field #0190, #0200, and #0210 must be significant.
- 528** Either Schedule F (Form 1040) Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal “X”. Both must not equal “X”.
- 529** If Schedule F (Form 1040) is present and Field #0300 is significant, then one of the following Fields #0130-0190, or #0210-0240, or #0270-0290, or #0950 must be significant.
- 530** If Schedule F (Form 1040) is present and Field #0950 is significant, then Field #0300 must equal Field #0950.
- 531** If Schedule F (Form 1040) Field #0040 equals “X”, then Schedule F (Form 1040) Fields #0300 or #0710 must be significant.
- 532** If Schedule F (Form 1040) Field #0050 equals “X”, then Schedule F (Form 1040) Fields #0710 or #0950 must be significant.
- 533** If Schedule F (Form 1040) is present, then Field (#0720) must be “PAL” or Blank.
- 534** Either Schedule K-1 (Form 8865), Field (#0830) Total Foreign Taxes Paid or Field (#0840) Total Foreign Taxes Accrued must equal “X”. Both Fields must not equal “X”.
- 539** If Schedule N (Form 5471) (Field #0750) is significant, then Schedule N (Field #0640) must be equal.
- 563** If Form 4797 is present and (Field #0650) is significant, then Form 1065, Page 3 (Field #1190) must be equal.
- 564** If Form 4684 is present and (Field #1040) is significant, then Form 4797 (Field #2380) must be significant.

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- 565** If Form 4684 is present and (Field #1180), or (Field #1200) or (Field #1210) is significant, then Form 1065, Page 3, (Field #1200) must be significant.
- 566** If Schedule D (Form 1065), (Field #0390) is significant, then Form 6252 (Field #0280) or (Field #0450) must be significant.
- 570** If Form 5713, Page 1, Line 3a (Field #0360) is significant, then Line 14 (Field #2170), column (d), Schedule L, Form 1065 must be significant.
- 571** If Form 5713, Page 1, Line 3b (Field #0370) is significant, then Line 22 (Field #0550), Page 1, Form 1065 must be significant.
- 573** If Form 5713, Page 2, Line 8 (Field #0740) equals “X”, then Field #0770, #0780, #0790, and #0800 must be significant.
- 574** If Form 5713, Page 3, Line 9 (Field #1610) equals “X”, then Field #1640, #1650, #1660, and #1670 must be significant.
- 575** If Form 5713, Page 3, Line 10 (Field #2040) equals “X”, then Field #2070, #2080, #2090, and #2100 must be significant.
- 576** If Form 5713, Page 3, Line 11 (Field #2470) or Line 12 (Field #2490) equals “X”, then Form 5713, Page 4 must be present.
- 577** If Form 5713, Page 4, Line 13a (Field #2530, #2550, #2570, #2590, #2610, #2630, #2650, #2670, #2690 or #2710) equals “X”, then (Field #2740, #2750, #2760, #2770), and (Field #2790 and #2800), or (Field #2810 and #2820), or (Field #2790, #2800, #2810, and #2820) must be significant.
- 582** If Form 6252 is present and (Field #0310) equals “X”, then (Field #0320) must be significant.
- 583** If Form 6252 is present and (Field #0280) or (Field #0450) is significant, then Form 4797 or Schedule D (Form 1065) must be present.
- 584** If Form 6252 is present and (Field #0055) equals “X”, then (Field #0060) and (Field #0065) must be blank.
- 585** If Form 6252 is present and (Field #0270) or (Field #0440) is significant, then Form 4797 (Field #1300) must be equal.
- 586** If Form 6781 is present and (Field #0200 or Field #0205) is significant, then Form 1065, (Field #1200) must be significant.

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- 587** If Form 6781 is present and (Field #0240) or (Field #0250) is significant, then Schedule D (Form 1065), (Field #0400) or (Field #0800) must be significant.
- 588** If Form 8621 is present and (Field #0360) Total amount distributed is greater than (Field #0350) Add Lines 1c and 2c, then (Field #0365) must equal "STMbnn".
- 589** If Form 8586 has an entry of \$500.00 or more in Field #0030, or #0040, or #0110, then Form 8609 must be present.
- 590** If Form 8586 has an entry of \$500.00 or more in Field #0030, or #0040, or #0110, then Schedule A (Form 8609) must be present.
- 592** If Form 8609 (Field #0180) is significant, then Schedule A (Form 8609) (Field #0030) must equal.
- 593** If Form 8609 is present within the return, then Form 8586 and Schedule A (Form 8609) must be present.
- 595** If Form 8621 is present and (Field #0240) equals "X", then (Field #0550) must be significant.
- 596** If Form 8621 is present and (Field #0250) equals "X", then (Field #0540) must be significant.
- 597** If Form 8621 is present and (Field #0260) equals "X", then (Field #0350), (Field #0360), (Field #0370), (Field #0380), (Field #0390), (Field #0400), (Field #0410) and (Field #0420) must be significant.
- 598** If Form 8621 is present and (Field #0270) equals "X", then (Field #0550) must be significant.
- 599** If Form 8825 is present, Field #800 is significant, then Field #0040, or #0240, or #0430, or #0620, or #0960, or #1160, or #1350 or #1540 must be significant.

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- 613** Exceeded maximum number of errors (96).
- 614** If Form 3468 is present and Field #0040, or #0060, or #0080 is significant, then Field #0025 must equal "STMbnn".
- 615** If Form 3468 is present and Field #0030 - #0130 are blank, then Field #0140 must equal "TRAbSEC", and Field #0150 and #0160 must be significant, and Field #0165 must be "STMbnn".
- 616** If Form 3468 is present and Field #0020 equals "X", either Field #0040, or #0060, or #0080 must be significant, and Field #0025 must equal "STMbnn".
- 621** If Form 6765 is present and Field #0180 is significant , then Field #0200, #0210, #0220, #0230, #0240, #0250, #0260, #0270, #0280, #0290, #0300, #0310, #0320, #0330, #0340, #0350, #0360, #0370, #0380, #0390, #0400, #0410, #0420 and #0430 must be blank.
- 625** If Form 8835 is present and Field #0015 equals "FY", then Field #0010 and Field #0020 of Form 1065, Page 1, must be significant.
- 626** If Form 8835 is present and Field #0015 equals "FY", then either Field #0035, or #0055, or #0085 or #0115 must equal "STMbnn".
- 627** If Form 8865 Field #0080 (Category 1 Filer) or Field #0090 (Category 2 Filer) or Field #0100 (Category 3 Filer), or Field #0110 (Category 4 Filer) is not equal to "X" 1 of the 4 fields must equal "X".
- 628** If Form 8865 is present and Field #0080 equals "X", and Page 2, (Field #1040) equals "X" then Form 8865, Page 1-7, and Schedule K-1 (Form 8865) must be present.
- 629** If Form 8865 is present and (Field #0090) equals "X", and Page 2, (Field #1040) equals "X" then Form 8865, Page 1, Page 2, Page 7 and Schedule K-1 (Form 8865) must be present.

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- 630** If Form 8865 is present and Field #0100 equals “X”, then Form 8865, Page 1, Page 2 and Schedule O (Form 8865) must be present.
- 631** If Form 8865 is present and Field #0110 equals “X”, then Form 8865, Page 1, Page 2 and Schedule P (Form 8865) must be present.
- 632** If Form 8865 is present and Field #1045 equals “X”, then Fields #1050, #1060, #1070 and #1080 must be significant.
- 633** If Form 8865, Page 2, Field #2240 (Total Less Returns and Allowances) is significant, then Field #2220 or #2230 must be significant.
- 634** If Form 8865, Page 2, Field #2260 (Gross Profit) is significant and not equal to zeros or blanks, then Fields #2240 or #2250 must be significant.
- 635** If Form 8865, Page 2, Field #2280 (Net Farm Profit or Loss) is significant, then Schedule F (Form 1040) must be present.
- 636** If Form 8865, Page 2, Field #2310 (Total Income or Loss) is significant, then Fields #2260, or #2270, or #2280, or #2290, or #2300 must be significant.
- 637** If Form 8865, Page 2, Field #2450 (Total Deductions) is significant, then Fields #2320, or #2330, or #2340, or #2350, or #2360, or #2370, or #2380, or #2390, or #2400, or #2410, or #2420, or #2430, or #2440 must be significant.
- 638** If Form 8865, Page 3, Field #2750 (Net Short-Term Capital Gain or Loss) is significant, then Form 8865, Page 4, Field #3230 (Net Short-Term Capital Gain or Loss) or Field # 3300 (Other Income or Loss) must be significant.

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- 640** If Form 8865, Page 3, Field #3130 (Net Long-Term Capital Gain or Loss) is significant, then Form 8865, Page 4, Field #3240 (Net Long-Term Capital Gain or Loss -Total For Year) or Field #3300 (Other Income or Loss) must be significant.
- 641** If Form 8865, Page 4, Field #3160 (Net Income or Loss) is significant, then Form 8825 must be present.
- 642** If Form 8865, Page 4, Field #3290 (Net Section 1231 Gain or Loss) is significant, then Form 4797 must be present.
- 643** If Form 8865, Page 4, Field #3390 (Qualified Rehabilitation Expenditures) is significant, then Form 3468 must be present.
- 644** If Form 8865, Page 4, Field #3285 (Net Section 1231 Gain or Loss) is significant, then Form 4797 must be present.
- 650** If Form 8865 is present and (Field #0800) equals "X", then Form 1065, Page 2 (Field #0998) must be significant.

.05 STATEMENT RECORDS & STATEMENT FIELDS - VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

700 If a Statement Record is present there must be a corresponding "STM nn" reference.

Note: If a statement record is present but there is no corresponding field or a statement record is present and there's no corresponding "STMbnn".

701 A Statement Reference **may or may not** be used on the following fields of a form or schedule. If a Statement Reference is used the field must contain "STMb".

<u>Forms/Schedules</u>	<u>STM Reference Field Number(s)</u>
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Form 1065	0455, 0660, 0907, 0997, 1055, 1075, 1085, 1255, 1265, 1297, 1307, 1317, 1327, 1427, 1445, 1455, 1473, 1615, 1655, 1680, 2345, 2375, 2415, 2445, 2585
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Schedule A (Form 8609)	0034
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Schedule D (Form 1065)	0020, 0420, 0825
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Schedule F (Form 1040)	0450, 0460, 0580
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Schedule K-1 (Form 1065)	0275, 0445, 0455, 0465, 0517, 0605, 0615, 0647, 0655, 0665, 0675, 0677, 0715, 0725, 0795, 0805, 1015, 1035, 1050, 1055
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Schedule K-1 (Form 8865)	0345, 0355, 0365, 0425, 0515, 0525, 0557, 0567, 0577, 0587, 0590, 0625, 0635, 0705, 0715, 0925, 0945, 0960
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**REJECT VALIDATION CRITERIA
CODE**

701 (CONTINUED) - Statement References and Statement Records

<u>Forms/Schedules</u>	<u>STM Reference Field Number(s)</u>
Schedule N (Form 5471)	0755, 0036
Schedule O (Form 5471)	0345, 0615, 0620, 0865, 1255, 1645, 1975, 1980, 2000
Schedule O (Form 8865)	0337, 0617, 0907, 1187, 1467, 1470, 1555, 1635, 1715, 1795, 1797, 1815
Schedule P (Form 8865)	0357, 0687, 0867, 0870
Form 3468	0165
Form 4255	0375, 0495
Form 4562	0182, 0115, 0705, 0790, 1105 1325, 1735, 1768, 1965
Form 4684	0020, 0510
Form 4797	0345, 0995, 2195, 2475

**REJECT VALIDATION CRITERIA
CODE**

701 (CONTINUED) - Statement References and Statement Records

<u>Forms/Schedules</u>	<u>STM Reference Field Number(s)</u>
Form 5471	0225, 0285, 0345, 0405, 0407, 0835, 0955, 1915, 2675, 3815
Form 5713	0305, 1565, 2035, 2465, 4175
Form 5884	0085
Form 6252	0075
Form 6765	0190, 0440
Form 6781	0010, 0155, 0190, 0260, 0815
Form 8283	0555, 0615, 0630, 0785, 1185, 1245, 1250, 1395
Form 8586	0025, 0105, 0125
Form 8594	0315
Form 8621	0605, 1210
Form 8697	0145, 0185, 0187, 0235, 0245, 0275, 0277, 0325, 0335, 0365, 0367, 0415, 0425, 0515, 0517, 0535, 0615, 0617, 0635, 0715, 0717, 0735

**REJECT VALIDATION CRITERIA
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701 (CONTINUED) - Statement References and Statement Records

<u>Forms/Schedules</u>	<u>STM Reference Field Number(s)</u>
Form 8824	0025, 0035, 0305 0345, 0395, 0405
Form 8825	0210, 0840, 1090
Form 8826	0025
Form 8832	0165
Form 8835	0035, 0055, 0085, 0115
Form 8846	0065
Form 8861	0065, 0067
Form 8865	0007, 0715, 0585, 1029, 1445, 1795, 2215, 2225, 2385, 2465, 2715, 3035, 3135, 3355, 3365, 3397, 3407, 3417, 3427, 3429, 3505, 3525, 3535, 3547, 3573, 3735, 3775, 3790, 3795, 4395, 4515, 4545, 4585, 4615, 4755, 4757, 5615
Form 8866	0145, 0185, 0187, 0235, 0245, 0275, 0277, 0325, 0335, 0365, 0367, 0415, 0425
Form 8873	0045
Form 8884	0055, 0065

REJECT VALIDATION CRITERIA CODE

- 702** Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**
- 703** The Schedule K-1 sequence number (Field #0020) on the Statement Record must be equal to the Schedule Occurrence Number (Field #0005) on the corresponding Schedule K-1.
- 704** The nn (Numeric) portion of "STMbnn" must be 01-98 for Form 1065 and related forms and schedules, and 99 for Schedule K-1.
- 705** The page number (Field #0002) on the Statement Record must be equal to Page 1 - 99.
- NOTE: A statement record may have up to 99 pages and each page may consist of 50 lines per page.**
- 706** The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
- 707** The line number (Field #0010) on the Statement Record must be equal to "LNnn". The line number must be between 01 and 50.
- 708** The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one and incremented by one.
- 710** The nnn (Numeric) portion of "STMnnn" must be 100 for Schedule K-1 (Form 8865).

.06 SUMMARY RECORD - VALIDATION CRITERIA

REJECT VALIDATION CRITERIA CODE

- 800** A Summary Record must be in the correct sequence and present with every return.
- 801** If the total number of logical records on the Summary Record (to include the Summary Record, (Field #0060) is not equal to the IRS count of logical records within the return.
- 802** If the total number of Statement Records (Excluding Schedule K-1's) on the Summary Record (Field #1020) is not equal to the IRS count of Statement Records within the return.
- 803** If the total number of "STMb99" records which correspond to Schedule K-1 (Form 1065) records on the Summary Record (Field #1070) is not equal to the IRS count of STM 99 records within the return.
- 804** If the count for Schedule A (Form 5713), Page 1, on the Summary Record (Field #0870) is not equal to the IRS count for Schedule A (Form 5713), Page 1, records within the return.
- 805** If the count for Schedule A (Form 8609), Page 1, on the Summary Record (Field #0880) is not equal to the IRS count for Schedule A (Form 8609), Page 1, records within the return.
- 807** If the count for Schedule B (Form 5713), Page 1, on the Summary Record (Field #0900) is not equal to the IRS count for Schedule B (Form 5713), Page 1, records within the return.
- 808** If the count for Schedule C (Form 5713), Page 1, on the Summary Record (Field #0910) is not equal to the IRS count for Schedule C (Form 5713), Page 1, records within the return.
- 809** If the count for Schedule D (Form 1065), Page 1, on the Summary Record (Field #0920) is not equal to the IRS count of Schedule D (Form 1065), Page 1, records within the return.
- 810** If the count for Schedule F, Page 1, on the Summary Record (Field #0930) is not equal to the IRS count for Schedule F, Page 1, records within the return.
- 811** If the count for Schedule F, Page 2, on the Summary Record (Field #0940) is not equal to the IRS count for Schedule F, Page 2, records within the return.

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- 812** If the count for Schedule C (Form 5713), Page 2, on the Summary Record (Field #0915) is not equal to the IRS count for Schedule C (Form 5713), Page 2, records within the return.
- 814** If the count for Schedule J (Form 5471), Page 1, on the Summary Record (Field #0950) is not equal to the IRS count of Schedule J (Form 5471), Page 1, records within the return.
- 815** If the total number of Schedule K-1 (Form 8865) records on the Summary Record (Fields #1050 or #1060) is not equal to the IRS count of Schedule K-1 (Form 8865) records within the return.
- 816** If the total number of Schedule K-1 (Form 1065) records on the Summary Record (Fields #1030 or #1040) is not equal to the IRS count of Schedule K-1 (Form 1065) records within the return.
- 817** If the count for Schedule M (Form 5471), Page 1, on the Summary Record (Field #0960) is not equal to the IRS count of Schedule M (Form 5471), Page 1, records within the return.
- 818** If the count for Schedule N (Form 5471), Page 1, on the Summary Record (Field #0970) is not equal to the IRS count of Schedule N (Form 5471), Page 1, records within the return.
- 819** If the count for Schedule O (Form 5471), Page 1, on the Summary Record (Field #0980) is not equal to the IRS count of Schedule O (Form 5471), Page 1, records within the return.
- 820** If the count for Schedule O (Form 5471), Page 2, on the Summary Record (Field #0990) is not equal to the IRS count of Schedule O (Form 5471), Page 2, records within the return.
- 823** If the count for Form 982, Page 1, on the Summary Record (Field #0090) is not equal to the IRS count for Form 982, Page 1, records within the return.
- 826** If the count for Form 3468, Page 1, on the Summary Record (Field #0100) is not equal to the IRS count of Form 3468, Page 1, records within the return.
- 837** If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.

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- 839** If the count for Form 4562, Page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return.
- 840** If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.
- 841** If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the IRS count of Form 4684, Page 1, records within the return.
- 842** If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.
- 843** If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.
- 844** If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2, records within the return.
- 846** If the count for Form 5471, Page 1, on the Summary Record (Field #0290) is not equal to the IRS count of Form 5471, Page 1, records within the return.
- 848** If the count for Form 5471, Page 2, on the Summary Record (Field #0300) is not equal to the IRS count of Form 5471, Page 2, records within the return.
- 849** If the count for Form 5471, Page 3, on the Summary Record (Field #0310) is not equal to the IRS count of Form 5471, Page 3, records within the return.
- 850** If the count for Form 5471, Page 4, on the Summary Record (Field #0320) is not equal to the IRS count of Form 5471, Page 4, records within the return.
- 851** If the count for Form 5713, Page 1, on the Summary Record (Field #0330) is not equal to the IRS count of Form 5713, Page 1, records within the return.
- 852** If the count for Form 5713, Page 2, on the Summary Record (Field #0340) is not equal to the IRS count of Form 5713, Page 2, records within the return.
- 853** If the count for Form 5713, Page 3, on the Summary Record (Field #0350) is not equal to the IRS count of Form 5713, Page 3, records within the return.
- 854** If the count for Form 5713, Page 4, on the Summary Record (Field #0360) is not equal to the IRS count of Form 5713, Page 4, records within the return.

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- 855** If the count for Form 5884, Page 1, on the Summary Record (Field #0370) is not equal to the IRS count of Form 5884, Page 1, records within the return.
- 857** If the count for Form 6252, Page 1, on the Summary Record (Field #0380) is not equal to the IRS count of Form 6252, Page 1, records within the return.
- 858** If the count for Form 6478, Page 1, on the Summary Record (Field #0390) is not equal to the IRS count of Form 6478, Page 1, records within the return.
- 859** If the count for Form 6765, Page 1, on the Summary Record (Field #0400) is not equal to the IRS count of Form 6765, Page 1, records within the return.
- 860** If the count for Form 6765, Page 2, on the Summary Record (Field #0410) is not equal to the IRS count of Form 6765, Page 2, records within the return.
- 861** If the count for Form 6781, Page 1, on the Summary Record (Field #0420) is not equal to the IRS count of Form 6781, Page 1, records within the return.
- 862** If the count for Form 8082, Page 1, on the Summary Record (Field #0430) is not equal to the IRS count of Form 8082, Page 1, records within the return.
- 863** If the count for Form 8082, Page 2, on the Summary Record (Field #0440) is not equal to the IRS count of Form 8082, Page 2, records within the return.
- 864** If the count for Form 8271 on the Summary Record (Field #0450) is not equal to the IRS count for Form 8271 records within the return.
- 865** If the count for Form 8275, Page 1, on the Summary Record (Field #0460) is not equal to the IRS count of Form 8275, Page 1, records within the return.
- 866** If the count for Form 8275, Page 2, on the Summary Record (Field #0470) is not equal to the IRS count of Form 8275, Page 2, records within the return.
- 867** If the count for Form 8275-R, Page 1, on the Summary Record (Field #0480) is not equal to the IRS count of Form 8275-R, Page 1, records within the return.
- 868** If the count for Form 8275-R, Page 2, on the Summary Record (Field #0490) is not equal to the IRS count of Form 8275-R, Page 2, records within the return.
- 869** If the count for Form 8283, Page 1, on the Summary Record (Field #0500) is not equal to the IRS count of Form 8283, Page 1, records within the return.

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- 870** If the count for Form 8283, Page 2, on the Summary Record (Field #0510) is not equal to the IRS count of Form 8283, Page 2, records within the return.
- 871** If the count for Form 8308 on the Summary Record (Field #1080) is not equal to the IRS count for Form 8308 records within the return.
- 872** If the count for Form 8586 on the Summary Record (Field #0540) is not equal to the IRS count for Form 8586 records within the return.
- 873** If the count for Form 8594, Page 1, on the Summary Record (Field #0550) is not equal to the IRS count for Form 8594, Page 1, records within the return.
- 875** If the count for Form 8609 on the Summary Record (Field #0570) is not equal to the IRS count for Form 8609 records within the return.
- 876** If the count for Form 8611 on the Summary Record (Field #0580) is not equal to the IRS count for Form 8611 records within the return.
- 877** If the count for Form 8621, Page 1, on the Summary Record (Field #0590) is not equal to the IRS count for Form 8621, Page 1, records within the return.
- 878** If the count for Form 8621, Page 2, on the Summary Record (Field #0600) is not equal to the IRS count for Form 8621, Page 2, records within the return.
- 880** If the count for Form 8697, Page 1, on the Summary Record (Field #0620) is not equal to the IRS count of Form 8697, Page 1, records within the return.
- 881** If the count for Form 8697, Page 2, on the Summary Record (Field #0630) is not equal to the IRS count of Form 8697, Page 2, records within the return.
- 882** If the count for Form 8820, Page 1, on the Summary Record (Field #0640) is not equal to the IRS count for Form 8820, Page 1, records within the return.
- 883** If the count for Form 8824, Page 1, on the Summary Record (Field #0650) is not equal to the IRS count for Form 8824, Page 1, records within the return.
- 884** If the count for Form 8824, Page 2 on the Summary Record (Field #0660) is not equal to the IRS count for Form 8824, Page 2, records within the return.
- 885** If the count for Form 8825, Page 1, on the Summary Record (Field #0670) is not equal to the IRS count for Form 8825, Page 1, records within the return.

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- 886** If the count for Form 8825, Page 2, on the Summary Record (Field #0680) is not equal to the IRS count for Form 8825, Page 2, records within the return.
- 887** If the count for Form 8826, Page 1, on the Summary Record (Field #0690) is not equal to the IRS count for Form 8826, Page 1, records within the return.
- 888** If the count for Form 8830, Page 1, on the Summary Record (Field #0700) is not equal to the IRS count for Form 8830, Page 1, records within the return.
- 889** If the count for Form 8835, Page 1, on the Summary Record (Field #0730) is not equal to the IRS count for Form 8835, Page 1, records within the return.
- 890** If the count for Form 8845, Page 1, on the Summary Record (Field #0750) is not equal to the IRS count for Form 8845, Page 1, records within the return.
- 891** If the count for Form 8846, Page 1, on the Summary Record (Field #0760) is not equal to the IRS count for Form 8846, Page 1, records within the return.
- 892** If the count for Form 8847, Page 1, on the Summary Record (Field #0770) is not equal to the IRS count of Form 8847, Page 1, records within the return.
- 893** If the count for Form 8861, Page 1, on the Summary Record (Field #0780) is not equal to the IRS count of Form 8861, Page 1, records within the return.
- 900** If the count for Form 8866, Page 1, on the Summary Record (Field #0860) is not equal to the IRS count of Form 8866, Page 1, records within the return.
- 903** If the count for Form 8832, Page 1, on the Summary Record (Field #0710) is not equal to the IRS count of Form 8832, Page 1, records within the return.
- 904** If the count for Form 8834, Page 1, on the Summary Record (Field #0720) is not equal to the IRS count of Form 8834, Page 1, records within the return.
- 905** If the count for Form 8844, Page 1, on the Summary Record (Field #0740) is not equal to the IRS count of Form 8844, Page 1, records within the return.
- 906** If the count for Form 8865, Page 1, on the Summary Record (Field #0790) is not equal to the IRS count of Form 8865, Page 1, records within the return.
- 907** If the count for Form 8865, Page 2, on the Summary Record (Field #0800) is not equal to the IRS count of Form 8865, Page 2, records within the return.

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- 908** If the count for Form 8865, Page 3, on the Summary Record (Field #0810) is not equal to the IRS count of Form 8865, Page 3, records within the return.
- 909** If the count for Form 8865, Page 4, on the Summary Record (Field #0820) is not equal to the IRS count of Form 8865, Page 4, records within the return.
- 910** If the count for Form 8865, Page 5, on the Summary Record (Field #0830) is not equal to the IRS count of Form 8865, Page 5, records within the return.
- 911** If the count for Form 8865, Page 6, on the Summary Record (Field #0840) is not equal to the IRS count of Form 8865, Page 6, records within the return.
- 912** If the count for Form 8865, Page 7, on the Summary Record (Field #0850) is not equal to the IRS count of Form 8865, Page 7, records within the return.
- 913** If the total number of “STM100” records which correspond to Schedule K-1 (Form 8865) records on the Summary Record (Field #1075) is not equal to the IRS count of STM 100 records within the return.
- 914** If the count for Schedule O (Form 8865), Page 1, on the Summary Record (Field #1000) is not equal to the IRS count for Schedule O (Form 8865), Page 1, records within the return.
- 915** If the count for Schedule P (Form 8865), Page 1, on the Summary Record (Field #1010) is not equal to the IRS count for Schedule P (Form 8865), Page 1, records within the return.
- 916** On the Summary Record (Field 1098) is missing or not a valid number.
- 917** If the count for Form 8873, Page 1, on the Summary Record (Field #0863) is not equal to the IRS count for Form 8873, Page 1, records within the return.
- 918** If the count for Form 8873, Page 2, on the Summary Record (Field #0864) is not equal to the IRS count for Form 8873, Page 2, records within the return.
- 919** If the count for Form 8884, Page 1, on the Summary Record (Field #0866) is not equal to the IRS count for Form 8884, Page 1, records within the return.
- 920** If the count for Preparer Note Explanation Record (Field #1092) of the Summary Record is not equal to the IRS count for Preparer Note Explanation Records within the return.

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- 921** If the count for Election Explanation Record (Field #1094) of the Summary Record is not equal to the IRS count for Election Explanation Records within the return.
- 922 If the count for Regulatory Explanation Record (Field #1096) of the Summary Record is not equal to the IRS count for Regulatory Explanation Record within the return.

SECTION 11 RECORD LAYOUTS

The following pages contain the record layouts of each form and schedule accepted electronically. In addition, it covers the record layouts for the Statement Record, Summary Record and RECAP Record. Please refer to Publication 3416, 1065 e-file Program, U.S. Return of Partnership Income (Publication 1525 Supplement), for the actual design/layout for each form and schedule and field number assigned to each line reference. Publication 3416 should be used in conjunction with this publication.

NOTE:

At the time of printing this publication some of the Tax Year 2003 forms and schedules may not have been finalized. Therefore, the record layouts for some of the forms and schedules in this section may be subject to change. If there are any changes to the record layouts or validation criteria, we will display the change on the IRS Website.